

Hearing Date and Time: October 9, 2024 at 11:00 A.M. (ET)

Objection Deadline: October 2, 2024 at 4:30 P.M. (ET)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

MERCON COFFEE CORPORATION, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11945 (MEW)

Jointly Administered

**SUMMARY OF SECOND INTERIM AND FINAL FEE APPLICATION OF ANKURA  
CONSULTING GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL ADVISOR  
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR  
THE PERIOD FROM DECEMBER 29, 2023 THROUGH JULY 31, 2024**

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Mercafe Vietnam LTD. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors' mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134. This Final Fee Application is being filed in the remaining open case, Mercon B.V. (N/A), Case No 23-11947.

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES<sup>2</sup>**

<b>Name of Applicant</b>	<b>ANKURA CONSULTING GROUP, LLC</b>
<b>Applicant's Role in Case</b>	<b>Financial Advisor to The Official Committee of Unsecured Creditors</b>
<b>Date of Retention [Docket No. 224]</b>	<b>March 4, 2024, nunc pro tunc to December 29, 2023</b>
<b>Time period covered during the Second Interim and Final Period</b>	<b>December 29, 2023 through July 31, 2024</b>
<b>Summary of Total Fees and Expenses Requested During the Second Interim and Final Period</b>	
<b>Amount of Compensation Sought as Actual, Reasonable and Necessary for Final (Includes Second Interim) Fee Period:</b>	<b>\$449,943.45</b>
<b>Amount of Expenses Sought as Actual, Reasonable and Necessary for Final (Includes Second Interim) Fee Period:</b>	<b>\$350.00</b>
<b>Total Amount of Compensation and Expenses Sought in Final (Includes Second Interim) Fee Period as Actual, Reasonable and Necessary:</b>	<b>\$450,293.45</b>
<b>Blended hourly rate for fees incurred during the Second Interim and Final Period</b>	<b>\$1,029.38</b>
<b>Summary of Prior Payments &amp; Outstanding Amount Due Ankura During the Second Interim and Final Period:</b>	
<b>Total allowed compensation paid during the First Interim Period</b>	<b>\$360,078.95</b>
<b>Total allowed expenses paid during the First Interim Period</b>	<b>\$140.00</b>
<b>Amount of Compensation and Fees That Remains Unpaid for Final (Includes Second Interim) Fee Period:</b>	<b>\$90,074.50</b>
<b>This is a(n): <input type="checkbox"/> Monthly Application <input type="checkbox"/> Interim Application <input checked="" type="checkbox"/> Final Application</b>	

<sup>2</sup> Includes certain voluntary fee and expense reductions made by Ankura as further described in this Final Fee Application

**SUMMARY OF MONTHLY FEE STATEMENTS**

<b>Date Filed; Docket No.</b>	<b>Period</b>	<b>Monthly Fees Requested (80%)</b>	<b>Monthly Fees Requested (20%)</b>	<b>Total Fees Requested (100%)</b>	<b>Total Expenses (100%)</b>
3/7/24; Docket #231	December 29, 2023 - January 31, 2024	\$160,816.40	\$40,204.10	\$201,020.50	\$140.00
3/29/24; Docket #305	February 1, 2024 - February 29, 2024	70,577.60	17,644.40	88,222.00	-
4/30/24; Docket #375	March 1, 2024 - March 31, 2024	57,261.60	14,315.40	71,577.00	-
5/30/24; Docket #552 <sup>3</sup>	April 1, 2024 - April 30, 2024	N/A	N/A	45,343.00	-
[Filed as part of Final Fee Application]	May 1, 2024 - May 31, 2024	N/A	N/A	28,335.00	140.00
[Filed as part of Final Fee Application]	June 1, 2024 - June 30, 2024	N/A	N/A	11,248.50	70.00
[Filed as part of Final Fee Application]	July 1, 2024 - July 31, 2024	N/A	N/A	1,627.00	-
<b>TOTAL</b>				<b>\$447,373.00</b>	<b>\$350.00</b>
<b>(LESS WRITE-OFF)<sup>4</sup></b>				<b>(740.55)</b>	<b>(0.00)</b>
<b>PLUS: COST OF FEE APPLICATION<sup>5</sup></b>				<b>3,311.00</b>	<b>(0.00)</b>
<b>GRAND TOTAL</b>				<b>\$449,943.45</b>	<b>\$350.00</b>

<sup>3</sup> Ankura was not paid any amounts pursuant to its filed April, 2024 Monthly Invoice

<sup>4</sup> Includes a voluntary reduction between Ankura and the U.S. Trustee for Region 2, in the amount of (i) \$740.55 in fees, as approved by the Court in the First Interim Fee Order.

<sup>5</sup> Ankura's additional cost—apart from the time reflected in Ankura's July 2024 Monthly Invoice—for its preparation and filing of its Final Fee Application with the Court, including any forthcoming Final Fee Application hearing attendance.

**SUMMARY OF INTERIM FEE APPLICATIONS**

<b>Date Filed; Docket No.</b>	<b>Period</b>	<b>Monthly Fees Requested (80%)</b>	<b>Monthly Fees Requested (20%)</b>	<b>Total Fees Requested (100%)</b>	<b>Total Expenses (100%)</b>
5/6/24; Docket #419	December 29, 2023 - March 31, 2024	\$288,655.60	\$72,163.90	\$360,819.50	\$140.00
[Filed as part of Final Fee Application]	April 1, 2024 – July 31, 2024 (Second Interim and Final Fee Period)	\$69,242.80	\$17,310.70	\$86,553.50	\$210.00

Hearing Date and Time: October 9, 2024 at 11:00 A.M. (ET)

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**UNITED STATES BANKRUPTCY COURT  
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IN RE:

MERCON COFFEE CORPORATION, *et al.*,<sup>6</sup>

Debtors.

Chapter 11

Case No. 23-11945 (MEW)

Jointly Administered

**SECOND INTERIM AND FINAL FEE APPLICATION OF ANKURA CONSULTING  
GROUP, LLC FOR COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES INCURRED AS FINANCIAL ADVISOR  
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR  
THE PERIOD FROM DECEMBER 29, 2023 THROUGH JULY 31, 2024**

Ankura Consulting Group, LLC (“Ankura” or “ACG”) financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in possession (collectively, the “Debtors”), submits its second interim and final application (the “Application”) pursuant to sections 330, 331 and 503(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases, dated January 29, 2013 (the “Local Guidelines”), and the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines” and together

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<sup>6</sup> The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Mercafe Vietnam LTD. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors’ mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

with the Local Guidelines, the “Guidelines”) seeking: (a) the allowance of reasonable compensation for professional services rendered by Ankura to the Committee during the period April 1, 2024 through June 30, 2024 (the “Second Interim Fee Period”), (b) the allowance of reasonable compensation for professional services rendered by Ankura to the Committee during the period December 29, 2023 through July 31, 2024 (the “Final Fee Period”) and (c) reimbursement of actual and necessary charges and disbursements incurred by Ankura during the Final Fee Period in the rendition of professional services on behalf of the Committee. In support of this Application, Ankura respectfully states as follows:

### **BACKGROUND**

1. On December 6, 2023 (the “Petition Date”), the Debtors commenced the Chapter 11 Cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

2. The Debtors have continued in possession of their properties and are operating and managing their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner in these Chapter 11 Cases.

3. On December 21, 2023, the U.S. Trustee appointed the Committee in these Chapter 11 Cases pursuant to the *Notice of Appointment of Official Committee of Unsecured Creditors* [Dkt. No. 74]. On December 29, 2023, the Committee selected ACG as the Committee’s financial advisor, subject to approval by the Court.

4. On March 4, 2024, the Court entered an order [Dkt. No. 224] (the “Retention Order”) authorizing the retention of ACG as the Committee’s financial advisor Nunc Pro Tunc to December 29, 2023.

5. On May 6, 2024, Ankura filed its *First Interim Fee Application of Ankura Consulting Group, LLC for Compensation for Services Rendered and for Reimbursement of*

*Expenses Incurred as financial advisor for the Official Committee of Unsecured Creditors for the Period from December 26, 2023 through March 31, 2024* [Dkt. No. 419] (the “First Interim Fee Application”). The Court held a hearing to consider Ankura’s (and other estate professionals’) First Interim Fee Application on June 28, 2024, and entered an order granting Ankura’s First Interim Fee Application that same day. The First Interim Fee Application Order awarded Ankura \$360,819.50 in fees and \$140.00 in expenses on an interim basis, for the period from December 26, 2023 through March 31, 2024.

6. On May 22, 2024, the Debtors filed the *Fourth Amended Disclosure Statement for Fourth Amended Joint Chapter 11 of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Dkt. No. 515] (the “Disclosure Statement”) alongside the *Fourth Amended Joint Chapter 11 Plan of Liquidation for Mercon Coffee Corporation and Certain Affiliated Debtors* [Dkt. No. 514] (the “Plan”). The Plan reflects terms of a settlement that was heavily negotiated between Rabobank, the Committee, and the Debtors which generally provides for the (i) establishment of a liquidating trust to preserve, investigate, and pursue claims and causes of action of the Debtors and their estates, including avoidance actions; (ii) distribution of litigation proceeds from the pursuit by the liquidating trustee of such claims and causes of action, with 50% being allocated to senior secured lenders and 50% being allocated to general unsecured creditors as further described in the Plan and the Liquidating Trust Agreement (provided that, until the \$500,000 in funding the senior secured lenders provided is repaid the senior secured lenders will receive an initial 70% allocation of such proceeds); and (iii) the establishment of a \$1,000,000 convenience class claim pool available to pay certain unsecured creditors pursuant to and as set forth in the Plan.

7. The Court approved the Disclosure Statement on May 24, 2024. *See Order (I) Scheduling Plan Confirmation Hearing, (II) Approving the Disclosure Statement, (III) Establishing Plan Solicitation, Voting and Tabulation Procedures, (IV) Approving Forms of Notices and Ballots, and (V) Granting Related Relief* [DKt. No. 521].

8. On June 28, 2024, the Court held a hearing to consider confirmation of the Plan. Upon hearing the arguments and evidence put forth by the Debtors, Rabobank and the Committee, and following post-confirmation hearing briefing submitted by the parties as to the narrow issues of (i) certain proposed D&O released parties under the Plan and (ii) the cancellation of certain equity interests under the Plan, the Court confirmed the Plan on July 30, 2024.



**SUMMARY OF PROFESSIONAL COMPENSATION  
AND REIMBURSEMENT OF EXPENSES REQUESTED**

9. By this Final Fee Application, Ankura seeks entry of an order (a) approving final compensation in the amount of \$449,943.45 and final reimbursement of expenses in the amount of \$350.00, (b) directing payment of \$90,074.50 representing: (i) 100% of the fees and expenses for the Second Interim Fee Period—less any voluntary expense reductions, as noted herein (totaling \$740.55)—and the fees incurred by Ankura for preparing this Final Fee Application in the total amount of \$3,311.00, and (c) granting such other further relief as may be just and proper.

10. As set forth in the following chart, the amount sought in this Final Fee Application is the summation of the compensation and expenses sought in Ankura’s monthly fee statements for the Final Fee Period (the “Monthly Invoices”), including the Second Interim Fee Period of April 1, 2024 - July 31, 2024:

<b>Date Filed; Docket No.</b>	<b>Period</b>	<b>Monthly Fees Requested (80%)</b>	<b>Monthly Fees Requested (20%)</b>	<b>Total Fees Requested (100%)</b>	<b>Total Expenses (100%)</b>
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5/30/24; Docket #552 <sup>7</sup>	April 1, 2024 - April 30, 2024	N/A	N/A	45,343.00	-
[Filed as part of Final Fee Application]	May 1, 2024 - May 31, 2024	N/A	N/A	28,335.00	140.00

<sup>7</sup> Ankura was not paid any amounts pursuant to its filed April, 2024 Monthly Invoice

[Filed as part of Final Fee Application]	June 1, 2024 - June 30, 2024	N/A	N/A	11,248.50	70.00
[Filed as part of Final Fee Application]	July 1, 2024 - July 31, 2024	N/A	N/A	1,627.00	-
<b>TOTAL</b>				<b>\$447,373.00</b>	<b>\$350.00</b>
<b>(LESS WRITE-OFF)<sup>8</sup></b>				<b>(740.55)</b>	<b>(0.00)</b>
<b>PLUS: COST OF FEE APPLICATION<sup>9</sup></b>				<b>3,311.00</b>	<b>(0.00)</b>
<b>GRAND TOTAL</b>				<b>\$449,943.45</b>	<b>\$350.00</b>

11. The Monthly Invoices filed by ACG are subject to a 20% holdback as provided for in the Interim Compensation Order. The aggregate amount of ACG's holdback during the Final Fee Period is \$0 (the "Holdback"). ACG is also owed the full amount of its fees and expenses in connection with the Second Interim Fee Period as set forth below (less any voluntary expense reductions), in addition to \$3,311.00 for ACG's preparation and filing of this Final Fee Application.

<b>Date Filed; Docket No.</b>	<b>Period</b>	<b>Monthly Fees Requested (80%)</b>	<b>Monthly Fees Requested (20%)</b>	<b>Total Fees Requested (100%)</b>	<b>Total Expenses (100%)</b>
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<sup>8</sup> Includes a voluntary reduction between Ankura and the U.S. Trustee for Region 2, in the amount of (i) \$740.55 in fees, as approved by the Court in the First Interim Fee Order.

<sup>9</sup> Ankura's additional cost—apart from the time reflected in Ankura's July 2024 Monthly Invoice—for its preparation and filing of its Final Fee Application with the Court, including any forthcoming Final Fee Application hearing attendance.

**SERVICES RENDERED AND EXPENSES INCURRED**

12. Ankura received payments from the Debtors in the amount of \$360,218.95 for professional services rendered during the First Interim Period. The total amount of \$90,074.50 remains outstanding as of the filing of this Application.

13. ACG expended an aggregate of 77.30 hours at a blended hourly rate of \$1,116.99 during the Second Interim Period and 433.7 hours at a blended hourly rate of \$1,029.38 during the Final Fee Period.

14. In the ordinary course of its business, ACG maintains computerized records of the time spent, by professional, in connection with providing professional services to the Committee in connection with these chapter 11 cases. Attached hereto as **Exhibit B-1** is a summary of ACG professionals by individual, setting forth the (a) name and title/position of each individual who provided services during the Second Interim Fee Period, (b) aggregate hours billed by each individual, and (c) hourly billing rate for each individual at ACG's then-current billing rates, and (d) total amount of fees earned by each ACG professional. Exhibit B-1 also contains (i) a chart setting forth the blended hourly rate for senior managing director and all other professionals respectively for the Second Interim Fee Period. Attached hereto as **Exhibit B-2** is a summary of ACG professionals by individual, setting forth the (a) name and title/position of each individual who provided services during the Final Fee Period, (b) aggregate hours billed by each individual, and (c) hourly billing rate for each individual at ACG's then-current billing rates, and (d) total amount of fees earned by each ACG professional. Exhibit B-1 also contains (i) a chart setting forth the blended hourly rate for senior managing director and all other professionals respectively for the Final Fee Period.

15. Attached hereto as **Exhibit C-1** is a summary of the services rendered and compensation sought, by project category, for the Second Interim Fee Period. Attached hereto as

**Exhibit C-2** is a summary of the services rendered and compensation sought, by project category, for the Final Fee Period.

16. ACG also maintains computerized records of all expenses incurred connection with the performance of professional services. Attached hereto as **Exhibit D-1** is a summary of expenses incurred and reimbursement sought, by expense type, for the Second Interim Fee Period. Attached hereto as **Exhibit D-2** is a summary of expenses incurred and reimbursement sought, by expense type, for the Final Fee Period.

**SUMMARY OF SERVICES RENDERED  
DURING THE SECOND INTERIM AND FINAL PERIOD**

17. During the course of the Second Interim and Final Fee Periods, Ankura has advised and assisted the Committee with: (i) due diligence on the Debtors' schedules and statements; (ii) participation in weekly and ad hoc discussions with the Debtors' advisors regarding workstreams and various case developments; (iv) participation in weekly discussions with the Committee and the Committee's advisors; (v) review of the Debtors' various liens and claims; (x) coordination with the Committee's legal advisor, O'Melveny & Myers LLP to develop case strategy; (xi) coordination, response and information flow to various Committee members and (xii) development of and analysis in support of the Plan of Liquidation to ensure all constituents received the information they requested on a timely basis and an equitable and consensual restructuring was reached in a value maximizing and efficient manner.

**PROFESSIONAL SERVICES BY MATTER  
CATEGORY DURING THE SECOND INTERIM AND FINAL PERIOD**

18. Ankura classified services performed for which compensation is sought into separate categories. The descriptions below summarize the services provided by Ankura to the Committee during the Second Interim and Final Fee Periods.

**Matter Code 1: Asset Analysis and Disposition**

**Second Interim Fee Period Fees: 1.8 hours - \$2,281.00**

**Final Fee Period Fees: 45.1 hours - \$52,245.50**

This category includes activities involved in evaluating and advising on the Debtors' proposed sale process: (i) review and analysis of materials and content contained in Debtors' virtual data room ("VDR"), (ii) analysis of process letter, indications of interest and related transaction documentation and (iii) calls and correspondence with Debtors' advisors to discuss same.

**Matter Code 2: Case Administration**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 1.5 hours - \$1,871.50**

This category includes organizing and managing resources to effectively plan and coordinate advising the Committee during the Chapter 11 process.

**Matter Code 3: Claims Analysis and Administration**

**Second Interim Fee Period Fees: 10.1 hours - \$9,484.50**

**Final Fee Period Fees: 33.9 hours - \$30,558.50**

This category includes reviewing and analyzing information related to the Debtors' unsecured and other claims pools.

**Matter Code 5: Court Hearings - Filings, Preparation and Participation**

**Second Interim Fee Period Fees: 1.3 hours - \$1,670.50**

**Final Fee Period Fees: 3.7 hours - \$4,690.50**

This category includes preparing for and attending Court hearings.

**Matter Code 7: Committee Matters - Preparation for and Participate in Meetings and Address Requests**

**Second Interim Fee Period Fees: 0.4 hours - \$482.00**

**Final Fee Period Fees: 11.2 hours - \$7,688.00**

This category includes preparing and revising presentation materials to the Committee as well as participation in periodic meetings to discuss case updates.

**Matter Code 8: DIP Financing, Cash Collateral and Related Reporting**

**Second Interim Fee Period Fees: 5.0 hours - \$6,257.00**

**Final Fee Period Fees: 77.2 hours - \$79,654.00**

This category includes (i) reviewing and analyzing the Debtors' cash collateral motions, budgets, underlying financial support for same as well as and other documentation related to same, and (ii) reviewing and analyzing periodic reporting required for same.

**Matter Code 9: Schedules and Statements (SOAL / SOFA)**

**Second Interim Fee Period Fees: 0.9 hours - \$1,092.50**

**Final Fee Period Fees: 38.6 hours - \$30,870.00**

This category includes analysis of information disclosed in the Debtors' schedules of asset and liabilities and statements of financial affairs.

**Matter Code 10: Retention Application / Staffing Reports**

**Second Interim Fee Period Fees: 10.7 hours - \$6,760.50**

**Final Fee Period Fees: 27.5 hours - \$21,743.00**

This category includes managing the fee application process, including preparation and review of the Monthly Fee Statements, Interim Fee Applications and all required supporting documentation in accordance with requirements of the U.S. Trustee and/or the Court.

**Matter Code 11: Business Operations**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 1.1 hours - \$1,373.50**

This category includes reviewing and analyzing information related to the Debtors' business operations.

**Matter Code 12: Analysis for First Day and Other Pleadings**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 9.0 hours - \$11,149.00**

This category includes reviewing and analyzing information related to the Debtors' first day and related pleadings.

**Matter Code 13: Initial Debtor Interview and 341 Meeting - Preparation and Attendance**

**Second Interim Fee Period Fees: 2.0 hours - \$2,570.00**

**Final Fee Period Fees: 2.4 hours - \$3,068.00**

This category includes preparing for attending the Debtors' 341 meeting.

**Matter Code 15: Lender Matters - Preparation for and Participation in Meetings and Address Requests**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 0.6 hours - \$747.00**

This category includes preparing for meetings with advisors to the Debtors' secured lender and cash collateral counterparty.

**Matter Code 16: Cash and Liquidity Analysis**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 36.2 hours - \$24,772.00**

This category includes analysis of the Debtors' cash and working capital.

**Matter Code 17: Document Review / Research**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 21.9 hours - \$27,069.50**

This category includes researching, analyses and review of documentation and other information relevant to the Debtors' financial affairs from public and non-public sources including data posted to the Debtors' VDR, and data provided by the Debtors' advisors.

**Matter Code 18: Executory Contracts Analysis**

**Second Interim Fee Period Fees: 2.6 hours - \$3,237.00**

**Final Fee Period Fees: 2.8 hours - \$3,494.00**

This category includes review and analysis of select executory contracts of the Debtors.

**Matter Code 19: Employee Compensation and Benefits**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 3.9 hours - \$4,931.50**

This category includes reviewing and analyzing information related to Debtor and non-Debtor affiliate employee compensation and benefits and pleadings related to same.

**Matter Code 20: Monthly Operating Reports ("MORs")**

**Second Interim Fee Period Fees: 2.0 hours - \$2,466.00**

**Final Fee Period Fees: 2.0 hours - \$2,466.00**

This category includes reviewing and analyzing information related to Debtor and non-Debtor affiliate financial performance and related information disclosed in the Debtors' MORs.

**Matter Code 22: Lien Analysis**

**Second Interim Fee Period Fees: 0.0 hours - \$0.00**

**Final Fee Period Fees: 2.4 hours - \$2,826.00**

This category includes analysis and support of the Committee's legal advisor, O'Melveny & Myers LLP performed during the challenge period.

**Matter Codes 23 & 24: General Meetings and Communications**

**Second Interim Fee Period Fees: 14.7 hours - \$18,297.50**

**Final Fee Period Fees: 67.9 hours - \$80,769.50**

This category includes: (i) updating the Committee regarding the status of the Chapter 11 Cases and (ii) discussions and communication with other professionals representing the Committee.

Additionally, this category includes participation in periodic meetings with the Debtors' advisors and with other professionals representing the Committee to discuss the status of the Chapter 11 Cases.

**Matter Code 26: Plan and Disclosure Statement**

**Second Interim Fee Period Fees: 25.8 hours - \$31,745.00**

**Final Fee Period Fees: 43.4 hours - \$53,411.00**

This category includes review and analysis of claims and potential liquidation trust constructs in support of Plan and Disclosure Statement discussions.

19. Ankura believes that the professional fees and out-of-pocket expenses requested are reasonable, actual and for necessary services rendered or expenses incurred on behalf of the Committee during the Second Interim and Final Fee Periods.

20. Ankura has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these Chapter 11 Cases. No promises have been received by Ankura or any member thereof as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code.



**CERTIFICATION**

21. A certification of Bryan Gaston is attached hereto as **Exhibit A.**

**NO PRIOR REQUEST**

22. No prior request for the relief sought in this Application has been made to this or any other Court.

**NOTICE**

23. Notice of the Application has been or will be provided to those parties entitled to receive notice hereof in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 108].

**CONCLUSION**

24. WHEREFORE, ACG respectfully requests that this Court enter an order granting on a final basis, allowance of (i) fees in the amount of \$449,943.45 for professional services rendered to and on behalf of the Committee during the Second Interim and Final Fee Periods rendered and (ii) reimbursement of expenses for reasonable, actual and necessary expenses in the amount of \$350.00 incurred on behalf of the Committee during the Final Fee Period (iii) authorizing and directing the Debtors to immediately pay to ACG the amount of \$90,074.50, which is equal to 100% of ACG's unpaid fees and expenses, and (iv) granting such other and further relief as the Court may deem just and proper.

Dated: August 30, 2024  
New York, New York

**ANKURA CONSULTING GROUP,  
LLC**

/s/ Bryan Gaston

Bryan Gaston  
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*Financial Advisor to the Official  
Committee of Unsecured Creditors*

**EXHIBIT A**

**Certification**

**SOUTHERN DISTRICT OF NEW YORK**

IN RE:

MERCON COFFEE CORPORATION, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11945 (MEW)

Jointly Administered

**CERTIFICATION OF BRYAN GASTON IN SUPPORT OF THE SECOND INTERIM  
AND FINAL FEE APPLICATION OF ANKURA CONSULTING GROUP, LLC FOR  
COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF  
EXPENSES INCURRED AS FINANCIAL ADVISOR TO THE OFFICIAL  
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM DECEMBER  
29, 2023 THROUGH JULY 31, 2024**

I, Bryan Gaston, declare under the penalty of perjury as follows:

1. I am a Senior Managing Director with Ankura Consulting Group, LLC (“Ankura”), which has a place of business at 2 Houston Center 909 Fanin Street, Suite 2450 Houston, Texas 77010. Ankura serves as financial advisor to Official Committee of Unsecured Creditors (the “Committee”) to the above captioned debtors (the “Debtors”).

2. In compliance with the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases*, adopted January 29, 2013 (the “Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330*, adopted June 11, 2013 (the “U.S. Trustee Guidelines”), I hereby certify as follows:

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A. (N/A); Mercate Vietnam LTD. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors’ mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

3. I have reviewed the *Second Interim and Final Application of Ankura, Financial Advisor to the Committee, for Allowance of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from December 29, 2023 through July 31, 2024* (the “Application”).

4. As required by Section A.1 of the Local Guidelines, I certify that:

a) I have read the Application;

b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Local Guidelines;

c) The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Ankura and that are generally accepted by Ankura’s clients; and

d) In providing reimbursable services, Ankura does not make a profit on such service, whether the service is performed by Ankura in-house or through a third party.

5. In accordance with Section B.3 of the Local Guidelines, I certify that copies of the Application are being provided to the parties in ¶2(a) of the Interim Compensation Order and any other parties who have requested and are receiving notices in these Chapter 11 Cases through the Court’s electronic filing system.

6. I have reviewed Southern District of New York Bankruptcy Local Rule 2016(a) (the “Rule”) and submit that the Application substantially complies with such Rule. In accordance with Federal Rule of Bankruptcy Procedure 2016(a) and section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any professional thereof, on the one hand, and any other person, on the other hand, for the division of such compensation as my firm may receive from the Court herein, nor will any division of fees

prohibited by section 504 of the Bankruptcy Code be made by me, or any professionals of my firm.

7. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the U.S. Trustee Guidelines.

8. I certify, under penalty of perjury, that the foregoing statements made by me are true to the best of my knowledge, information and belief.

Dated: August 30, 2024

/s/ Bryan Gaston  
Bryan Gaston

**EXHIBIT B-1**

**SUMMARY OF HOURS AND COMPENSATION BY PROFESSIONAL FOR SECOND  
INTERIM FEE PERIOD**

<b>Name</b>	<b>Title or Position</b>	<b>Hours Billed</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>
Bryan Gaston	Senior Managing Director	29.5	\$1,285.00	\$37,907.50
Michael Morton	Senior Managing Director	35.4	\$1,205.00	\$42,657.00
Greg Yeldezan	Senior Associate	4.6	\$595.00	\$2,737.00
Michele Petruolo	Paraprofessional	7.8	\$390.00	\$3,042.00
<b>TOTAL</b>				<b>\$86,343.50</b>

**SUMMARY OF BLENDED RATES FOR SECOND INTERIM FEE PERIOD**

<b>Professionals</b>	<b>Blended Rates</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Senior Managing Directors	\$1,241.36	64.90	\$80,564.50
Other Professionals	\$466.00	12.40	\$5,779.00
<b>TOTAL</b>	<b>\$1,117.00</b>	<b>77.30</b>	<b>\$86,343.50</b>



**EXHIBIT B-2**

**SUMMARY OF HOURS AND COMPENSATION BY PROFESSIONAL FOR FINAL FEE  
PERIOD**

<b>Name</b>	<b>Title or Position</b>	<b>Hours Billed</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>
Bryan Gaston	Senior Managing Director	131.1	\$1,285.00	\$168,463.50
Michael Morton	Senior Managing Director	166.8	\$1,205.00	\$200,994.00
Greg Yeldezan	Senior Associate	120.7	\$595.00	\$71,816.50
Michele Petruolo	Paraprofessional	15.1	\$390.00	\$5,889.00
<b>TOTAL</b>				<b>\$447,163.00</b>

**SUMMARY OF BLENDED RATES FOR FINAL FEE PERIOD**

<b>Professionals</b>	<b>Blended Rates</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
Senior Managing Directors	\$1,240.21	297.90	\$369,457.50
Other Professionals	\$572.00	135.80	\$77,705.50
<b>TOTAL</b>	<b>\$1,031.05</b>	<b>433.70</b>	<b>\$447,163.00</b>

**EXHIBIT C-1**

**COMPENSATION BY PROJECT CATEGORY FOR SECOND INTERIM FEE PERIOD**

<b>Matter Code</b>	<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
1	Asset Analysis and Disposition	1.8	\$2,281.00
2	Case Administration	0.0	\$0.00
3	Claims Analysis and Administration	10.1	\$9,484.50
5	Court Hearings - Filings, Preparation and Participation	1.3	\$1,670.50
7	Committee Matters - Preparation for and Participate in Meetings and Address Requests	0.4	\$482.00
8	DIP Financing, Cash Collateral and Related Reporting	5.0	\$6,257.00
9	Schedules and Statements (SOAL / SOFA)	0.9	\$1,092.50
10	Retention Application / Staffing Reports	10.7	\$6,750.50
11	Business Operations	0.0	\$0.00
12	Analysis for First Day and Other Pleadings	0.0	\$0.00
13	Initial Debtor Interview and 341 Meeting - Preparation and Attendance	2.0	\$2,570.00
15	Lender Matters - Preparation for and Participation in Meetings and Address Requests	0.0	\$0.00
16	Cash and Liquidity Analysis	0.0	\$0.00
17	Document Review / Research	0.0	\$0.00
18	Executory Contracts Analysis	2.6	\$3,237.00
19	Employee Compensation and Benefits	0.0	\$0.00
20	Monthly Operating Reports	2.0	\$2,466.00
22	Lien Analysis	0.0	\$0.00
23	General Meetings and Communications with Client and Advisors	14.7	\$18,297.50
24	General Meetings and Communications with Creditors	0.0	\$0.00
26	Plan and Disclosure Statement	25.8	\$31,745.00
<b>TOTAL</b>		<b>77.3</b>	<b>\$86,343.50</b>

**EXHIBIT C-2**

**COMPENSATION BY PROJECT CATEGORY FOR FINAL FEE PERIOD**

<b>Matter Code</b>	<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
1	Asset Analysis and Disposition	45.1	\$52,245.50
2	Case Administration	1.5	\$1,871.50
3	Claims Analysis and Administration	33.9	\$30,558.50
5	Court Hearings - Filings, Preparation and Participation	3.7	\$4,690.50
7	Committee Matters - Preparation for and Participate in Meetings and Address Requests	11.2	\$7,688.00
8	DIP Financing, Cash Collateral and Related Reporting	77.2	\$79,654.00
9	Schedules and Statements (SOAL / SOFA)	38.6	\$30,870.00
10	Retention Application / Staffing Reports	27.5	\$21,743.50
11	Business Operations	1.1	\$1,373.50
12	Analysis for First Day and Other Pleadings	9.0	\$11,149.00
13	Initial Debtor Interview and 341 Meeting - Preparation and Attendance	2.4	\$3,068.00
15	Lender Matters - Preparation for and Participation in Meetings and Address Requests	0.6	\$747.00
16	Cash and Liquidity Analysis	36.2	\$24,772.00
17	Document Review / Research	21.9	\$27,069.50
18	Executory Contracts Analysis	2.8	\$3,494.00
19	Employee Compensation and Benefits	3.9	\$4,931.50
20	Monthly Operating Reports	2.0	\$2,466.00
22	Lien Analysis	2.4	\$2,826.00
23	General Meetings and Communications with Client and Advisors	67.9	\$80,769.50
24	General Meetings and Communications with Creditors	1.4	\$1,735.00
26	Plan and Disclosure Statement	43.4	\$53,441.00
<b>TOTAL</b>		<b>433.7</b>	<b>\$447,163.50</b>

<b>Matter Code</b>	<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
<b>(LESS WRITE-OFF)<sup>1</sup></b>		<b>(740.55)</b>	<b>(0.00)</b>
<b>PLUS: COST OF FEE APPLICATION<sup>2</sup></b>		<b>3,311.00</b>	<b>(0.00)</b>
<b>GRAND TOTAL</b>		<b>\$449,943.45</b>	<b>\$350.00</b>

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<sup>1</sup> Includes a voluntary reduction between Ankura and the U.S. Trustee for Region 2, in the amount of (i) \$740.55 in fees, as approved by the Court in the First Interim Fee Order.

<sup>2</sup> Ankura's additional cost—apart from the time reflected in Ankura's July 2024 Monthly Invoice—for its preparation and filing of its Final Fee Application with the Court, including any forthcoming Final Fee Application hearing attendance.

**EXHIBIT D-1**

**EXPENSE SUMMARY FOR SECOND INTERIM FEE PERIOD**

<b>Category</b>	<b>Amount</b>
Costs to attend Court Hearings (Court Solutions)	\$210.00
<b>Total</b>	<b>\$210.00</b>
<b>Grand Total</b>	<b>\$210.00</b>

**EXHIBIT D-2**

**EXPENSE SUMMARY FOR FINAL FEE PERIOD**

<b>Category</b>	<b>Amount</b>
Costs to attend Court Hearings (Court Solutions)	\$350.00
<b>Total</b>	<b>\$350.00</b>
<b>Grand Total</b>	<b>\$350.00</b>

**EXHIBIT E**

**TIME RECORDS AND EXPENSES FOR FINAL FEE PERIOD  
(INCLUDES SECOND INTERIM FEE PERIOD)**



**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
1	12/31/23	Morton, Michael	Participate on call with B. Gaston (ACG), H. Light, A. Garcia-Miro, (Riveron), and M. Messer (Rothchild) to discuss case background, DIP and sale process updates.	1.2	1,205.00	1,446.00
1	12/31/23	Gaston, Bryan	Participate on call with M. Morton (ACG), H. Light, A. Garcia-Miro, (Riveron), and M. Messer (Rothchild) to discuss case background, DIP and sale process updates.	1.2	1,285.00	1,542.00
1	1/4/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes (OMM), H. Light, A. Garcia-Miro, M. Schofield (Riveron), and M. Messer, A. Sorely (Rothchild) to discuss case background, DIP and sale process updates.	0.6	1,205.00	723.00
1	1/4/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes (OMM), H. Light, A. Garcia-Miro, M. Schofield (Riveron), and M. Messer, A. Sorely (Rothchild) to discuss case background, DIP and sale process updates.	0.6	1,285.00	771.00
1	1/4/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM) to discuss Participate on call with Debtor advisors, comments to second day pleadings, case background, DIP and sale process updates.	0.3	1,205.00	361.50
1	1/4/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith (OMM) to discuss Participate on call with Debtor advisors, comments to second day pleadings, case background, DIP and sale process updates.	0.3	1,285.00	385.50
1	1/4/24	Morton, Michael	Review and comment on prospective bidders listing.	0.4	1,205.00	482.00
1	1/6/24	Morton, Michael	Communications with H. Light (Riveron) regarding current status of DIP budget and marketing process.	0.4	1,205.00	482.00
1	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG) and H. Light (Riveron) to discuss Debtors' proposed DIP and sale transaction efforts.	0.3	1,205.00	361.50
1	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG) and H. Light (Riveron) to discuss Debtors' proposed DIP and sale transaction efforts.	0.3	1,285.00	385.50
1	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,205.00	120.50
1	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,285.00	128.50
1	1/8/24	Morton, Michael	Participate on second call with B. Gaston (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,205.00	120.50
1	1/8/24	Gaston, Bryan	Participate on second call with M. Morton (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,285.00	128.50
1	1/8/24	Morton, Michael	Participate on third call with B. Gaston (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,205.00	120.50
1	1/8/24	Gaston, Bryan	Participate on third call with M. Morton (ACG) to discuss Debtors' proposed transaction process letter.	0.1	1,285.00	128.50
1	1/8/24	Gaston, Bryan	Correspond with M. Morton (ACG) regarding sample transaction process letter and review of attachment related to same.	0.2	1,285.00	257.00
1	1/10/24	Morton, Michael	Participate on call with G. Wilkes (OMM), B. Gaston (ACG) and select committee members to discuss outcome of January 9, 2024 hearing and sale process updates.	0.8	1,205.00	964.00
1	1/10/24	Gaston, Bryan	Participate on call with G. Wilkes (OMM), M. Morton (ACG) and select committee members to discuss outcome of January 9, 2024 hearing and sale process updates.	0.8	1,285.00	1,028.00
1	1/12/24	Gaston, Bryan	Participate on call with J. Boland (NRF) to discuss expression of interest from a potential buyer and/or financing provider.	0.2	1,285.00	257.00
1	1/15/24	Gaston, Bryan	Begin review of Confidential Information Memorandum supporting Debtors' asset sale and DIP financing efforts.	0.3	1,285.00	385.50
1	1/15/24	Morton, Michael	Communications with G. Wilkes (OMM) regarding Phase I process letter.	0.2	1,205.00	241.00
1	1/15/24	Morton, Michael	Communications with Rothschild regarding Phase I process letter.	0.3	1,205.00	361.50
1	1/15/24	Morton, Michael	Prepare Committee update materials regarding sale process.	1.4	1,205.00	1,687.00
1	1/19/24	Gaston, Bryan	Correspond with M. Morton (ACG) Rothchild, CRO, Riveron and Debtor counsel regarding updated sale process score card.	0.1	1,285.00	128.50
1	1/21/24	Morton, Michael	Review and comment on inventory detail and projected liquidation values.	0.8	1,205.00	964.00
1	1/22/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss updates to information diligence requests and sale process.	0.2	1,205.00	241.00
1	1/22/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss updates to information diligence requests and sale process.	0.2	1,285.00	257.00
1	1/22/24	Gaston, Bryan	Continued correspondence with M. Morton, G. Yeldezian (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron), P. Keenan, J. Dodd, K. Whitman (CW), E. Jones, L. Smith, G. Wilkes, L. Strubeck (OMM) regarding status update to January 19, 2024 IOI deadline.	0.1	1,285.00	128.50
1	1/22/24	Gaston, Bryan	Correspondence with M. Morton, G. Yeldezian (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron), P. Keenan, J. Dodd, K. Whitman (CW), E. Jones, L. Smith, G. Wilkes, L. Strubeck (OMM) regarding status update to January 19, 2024 IOI deadline.	0.1	1,285.00	128.50
1	1/22/24	Gaston, Bryan	Read, review and analyze IOIs received by Debtors in response to January 19, 2024 deadline.	0.7	1,285.00	899.50

**EXHIBIT C**  
**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
1	1/22/24	Gaston, Bryan	Read, review and analyze summary of bids received in response to January 19, 2024 IOI deadline.	0.3	1,285.00	385.50
1	1/23/24	Morton, Michael	Participate on call with B. Gaston (ACG), M. Schofield (Riveron), M. Messer, V. Leclerc, J. Rosenthal (Rothchild) to discuss updates to sale process.	0.4	1,205.00	482.00
1	1/23/24	Gaston, Bryan	Participate on call with M. Morton (ACG), M. Schofield (Riveron), M. Messer, V. Leclerc, J. Rosenthal (Rothchild) to discuss updates to sale process.	0.4	1,285.00	514.00
1	1/23/24	Morton, Michael	Continue to review and prepare summary materials regarding IOIs supporting marketing process.	2.2	1,205.00	2,651.00
1	1/23/24	Morton, Michael	Prepare for call with B. Gaston (ACG), M. Schofield (Riveron), M. Messer, V. Leclerc, J. Rosenthal (Rothchild) to discuss updates to sale process.	0.2	1,205.00	241.00
1	1/23/24	Gaston, Bryan	Prepare for call with M. Morton (ACG), M. Schofield (Riveron), M. Messer, V. Leclerc, J. Rosenthal (Rothchild) to discuss updates to sale process.	0.2	1,285.00	257.00
1	1/23/24	Morton, Michael	Review and prepare summary materials regarding IOIs supporting marketing process.	1.8	1,205.00	2,169.00
1	1/24/24	Gaston, Bryan	Correspond with J. Rosenthal (Rothchild), A. Garcia-Miro, H. Light, E. Cronander, M. Calvo, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding updated sale process summary and IOI.	0.3	1,285.00	385.50
1	1/30/24	Gaston, Bryan	Analyze and review sale process update and indication of interest documentation.	0.4	1,285.00	514.00
1	1/30/24	Gaston, Bryan	Correspond with J. Rosenthal (Rothchild), Riveron, BM, M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding updates to Debtors' sale process.	0.1	1,285.00	128.50
1	1/30/24	Gaston, Bryan	Correspond with M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding sale process updates.	0.1	1,285.00	128.50
1	1/31/24	Morton, Michael	Participate on call with L. Smith, G. Wilkes (OMM), B. Gaston (ACG) to discuss draft of Debtors' proposed Phase II process letter prepared in support of sale process.	0.4	1,205.00	482.00
1	1/31/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes (OMM), M. Morton (ACG) to discuss draft of Debtors' proposed Phase II process letter prepared in support of sale process.	0.4	1,285.00	514.00
1	1/31/24	Morton, Michael	Correspond with L. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding draft of Debtors' proposed Phase II process letter prepared in support of sale process.	0.2	1,205.00	241.00
1	1/31/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding draft of Debtors' proposed Phase II process letter prepared in support of sale process.	0.2	1,285.00	257.00
1	1/31/24	Morton, Michael	Prepare comments on Phase II process letter to support marketing process.	0.4	1,205.00	482.00
1	2/1/24	Morton, Michael	Correspondence and communication with Debtors' regarding sale process.	0.2	1,205.00	241.00
1	2/2/24	Morton, Michael	Participate on call with G. Wilkes (OMM) regarding strategy and marketing process.	0.6	1,205.00	723.00
1	2/2/24	Morton, Michael	Prepare for call with Committee Chair and G. Wilkes (OMM) regarding sale process.	0.2	1,205.00	241.00
1	2/2/24	Morton, Michael	Review sale summary materials and prepare proforma adjustments to purchase price based on current working capital.	1.3	1,205.00	1,566.50
1	2/2/24	Yeldezan, Greg	Analysis and evolution of borrowing base reports to reconcile inventory variations.	2.1	595.00	1,249.50
1	2/6/24	Yeldezan, Greg	Analyze and reconcile inventory variations across borrowing bases.	2.4	595.00	1,428.00
1	2/6/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, H. Light (Riveron) regarding scheduling call with Chief Collateral Liquidation Officer.	0.1	1,285.00	128.50
1	2/7/24	Morton, Michael	Participate on call with H. Light, M. Schofield (Riveron), B. Gaston (ACG) and H. Walsh (GSX) to discuss analysis, management and status of the Debtors' inventory.	0.5	1,205.00	602.50
1	2/7/24	Gaston, Bryan	Participate on call with H. Light, M. Schofield (Riveron), M. Morton (ACG) and H. Walsh (GSX) to discuss analysis, management and status of the Debtors' inventory.	0.5	1,285.00	642.50
1	2/7/24	Morton, Michael	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), B. Gaston (ACG) and A. Weber (COC) to discuss case and sale process updates.	0.5	1,205.00	602.50
1	2/7/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) and A. Weber (COC) to discuss case and sale process updates.	0.5	1,285.00	642.50
1	2/7/24	Yeldezan, Greg	Continued analysis and consolidation of borrowing base inventory.	1.5	595.00	892.50
1	2/7/24	Gaston, Bryan	Correspond with H. Light, M. Schofield (Riveron), M. Morton (ACG) and H. Walsh (GSX) volume data by eligibility category and geography in support of Debtors' inventory.	0.1	1,285.00	128.50
1	2/8/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding revised and update inventory rollforward and comparative analysis of borrowing bases.	0.1	1,285.00	128.50
1	2/8/24	Gaston, Bryan	Revise and update inventory rollforward and comparative analysis of borrowing bases.	1.1	1,285.00	1,413.50

**EXHIBIT C**  
**MERCOR COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
1	2/9/24	Gaston, Bryan	Begin development of and revision to working capital analysis.	1.7	1,285.00	2,184.50
1	2/9/24	Gaston, Bryan	Continued correspondence with H. Light, M. Schofield (Riveron), M. Morton (ACG) regarding working capital analysis.	0.1	1,285.00	128.50
1	2/9/24	Gaston, Bryan	Correspond with A. Weber (COC), G. Wilkes (OMM), M. Morton (ACG) regarding working capital analysis.	0.1	1,285.00	128.50
1	2/9/24	Gaston, Bryan	Correspond with H. Light, M. Schofield (Riveron), M. Morton (ACG) regarding working capital analysis.	0.2	1,285.00	257.00
1	2/9/24	Gaston, Bryan	Participate on call with A. Weber (COC) to discuss working capital analysis.	0.4	1,285.00	514.00
1	2/9/24	Gaston, Bryan	Participate on call with L. Smith (OMM) to discuss retention of Rothchild and GSX Commodities (CLO).	0.4	1,285.00	514.00
1	2/9/24	Gaston, Bryan	Prepare for call with A. Weber (COC) to discuss working capital analysis.	0.3	1,285.00	385.50
1	2/9/24	Gaston, Bryan	Revise and complete development of and revision to working capital analysis.	0.1	1,285.00	128.50
1	2/12/24	Morton, Michael	Prepare summary update for Committee regarding sale process and IOIs received to date.	0.4	1,205.00	482.00
1	2/12/24	Morton, Michael	Review draft IOIs.	1.1	1,205.00	1,325.50
1	2/13/24	Gaston, Bryan	Analyze and revise NWC rollforward analysis for responses provided by Debtors' financial advisor.	0.8	1,285.00	1,028.00
1	2/13/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron) regarding responses to NWC rollforward reconciliation.	0.1	1,285.00	128.50
1	2/14/24	Morton, Michael	Review and comment on de minimis asset sale motion.	0.4	1,205.00	482.00
1	2/14/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron) regarding responses to NWC rollforward reconciliation.	0.3	1,285.00	385.50
1	2/14/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' proposed relief for de minimis asset sales and abandonment.	0.1	1,285.00	128.50
1	2/14/24	Gaston, Bryan	Read, review and analyze Debtors' proposed relief for de minimis asset sales and abandonment.	0.4	1,285.00	514.00
1	2/15/24	Gaston, Bryan	Correspond with M. Schofield (Riveron) regarding NWC rollforward analysis.	0.1	1,285.00	128.50
1	2/15/24	Gaston, Bryan	Correspond with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton (ACG) regarding calculation of GSX fees and proposed retention.	0.2	1,285.00	257.00
1	2/15/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron) regarding calculation of GSX fees.	0.3	1,285.00	385.50
1	2/20/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss GSX retention.	0.1	1,205.00	120.50
1	2/20/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss GSX retention.	0.1	1,285.00	128.50
1	2/20/24	Morton, Michael	Review IOIs and prepare summary of updates to sale process tracking schedule.	0.7	1,205.00	843.50
1	2/20/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) regarding proposed revisions to de minimis asset sale and abandonment motion.	0.3	1,285.00	385.50
1	2/20/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM), A. Weber (COC) regarding GSX retention and proposed fees.	0.2	1,285.00	257.00
1	2/20/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG), L. Munoz (Rothchild) M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, G. Blackburn, J. Dodd, F. Cuadra (BM), G. Wilkes, E. Jones, L. Smith (OMM) regarding sale process update.	0.3	1,285.00	385.50
1	2/26/24	Morton, Michael	Review and update sale process tracker regarding status of proposed bids.	0.4	1,205.00	482.00
1	2/26/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG), L. Munoz (Rothchild) M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, G. Blackburn, J. Dodd, F. Cuadra (BM), G. Wilkes, E. Jones, L. Smith (OMM) regarding sale process updates.	0.3	1,285.00	385.50
1	2/27/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo, F. Contrell (Riveron) regarding diligence questions surrounding Vietnam inventory.	0.3	1,285.00	385.50
1	2/28/24	Gaston, Bryan	Correspond with P. Keenan, J. Dodd, F. Cuadra, G. Blackburn, (BM), H. Light, A. Garcia-miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron) L. Munoz (RC), M. Morton, G. Yeldezian (ACG) G. Wilkes, E. Jones, L. Smith (OMM) regarding update to bid for select assets of the Debtor.	0.2	1,285.00	257.00
1	3/4/24	Gaston, Bryan	Correspond with L. Munoz (RC), M. Morton, G. Yeldezian (ACG), G. Wilkes, E. Jones, L. Smith (OMM), P. Keenan, J. Dodd, C. Carmen, F. Cuadra, G. Blackburn (BM), H. Light, A. Garcia-Miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron) regarding bid updates for marketing of Debtors' specialty business.	0.3	1,285.00	385.50
1	3/18/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding Rothchild retention.	0.3	1,285.00	385.50
1	4/10/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding proposed sale of equity interests in Vietnam debtor.	0.1	1,285.00	128.50

## MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
1	4/10/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding proposed sale of equity interests in Vietnam debtor.	0.1	1,285.00	128.50
1	4/10/24	Gaston, Bryan	Read, review and prepare comments to motion for sale of equity interests in Vietnam debtor.	1.2	1,285.00	1,542.00
1	4/30/24	Morton, Michael	Review and summarize StoneX motion and declaration.	0.4	1,205.00	482.00
<b>1 Subtotal</b>				<b>45.1</b>		<b>52,245.50</b>
2	2/7/24	Morton, Michael	Communication and correspondence with Committee professionals regarding OCP.	0.2	1,205.00	241.00
2	2/7/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' proposed ordinary course motion and related relief.	0.3	1,285.00	385.50
2	2/7/24	Morton, Michael	Review and comment on proposed OCP motion.	0.4	1,205.00	482.00
2	2/20/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) regarding support for OCP motion.	0.3	1,285.00	385.50
2	2/21/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) regarding OCP motion.	0.1	1,205.00	120.50
2	3/11/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM), M. Morton (ACG) and UCC members regarding updates on key case filings.	0.1	1,285.00	128.50
2	3/13/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM), M. Morton (ACG) and UCC members regarding updates on key case filings.	0.1	1,285.00	128.50
<b>2 Subtotal</b>				<b>1.5</b>		<b>1,871.50</b>
3	1/24/24	Morton, Michael	Review and comment on summary of prepetition cash transactions.	1.6	1,205.00	1,928.00
3	2/15/24	Yeldezan, Greg	Analyze and summarize SOAL data for convenience class claim groupings.	1.8	595.00	1,071.00
3	2/16/24	Morton, Michael	Correspond with G. Wilkes (OMM) regarding general unsecured claims pool.	0.3	1,205.00	361.50
3	2/16/24	Morton, Michael	Correspondence and communication with G. Yeldezan (ACG) regarding claims stratification and general unsecured claims.	0.3	1,205.00	361.50
3	2/16/24	Yeldezan, Greg	Continued convenience claims analysis and groupings.	1.2	595.00	714.00
3	3/5/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezan (ACG) to discuss claim analysis in support of liquidation trust discussions.	0.6	1,205.00	723.00
3	3/5/24	Yeldezan, Greg	Participate on call with M. Morton, B. Gaston (ACG) to discuss claim analysis in support of liquidation trust discussions.	0.6	595.00	357.00
3	3/5/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezan (ACG) to discuss claim analysis in support of liquidation trust discussions.	0.6	1,285.00	771.00
3	3/5/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezan (ACG) J. Vizzini, J. Esposito (BRG) to discuss claim analysis in support of liquidation trust discussions.	0.4	1,205.00	482.00
3	3/5/24	Yeldezan, Greg	Participate on call with M. Morton, B. Gaston (ACG) J. Vizzini, J. Esposito (BRG) to discuss claim analysis in support of liquidation trust discussions.	0.4	595.00	238.00
3	3/5/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezan (ACG) J. Vizzini, J. Esposito (BRG) to discuss claim analysis in support of liquidation trust discussions.	0.4	1,285.00	514.00
3	3/5/24	Yeldezan, Greg	Analysis of claim stratification levels and summary chart creation.	2.7	595.00	1,606.50
3	3/5/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding claim analysis in support of liquidation trust discussions.	0.1	1,285.00	128.50
3	3/6/24	Morton, Michael	Participate on call with G. Wilkes (OMM) and B. Gaston (ACG) to discuss claim analysis in support of liquidation trust discussions.	0.2	1,205.00	241.00
3	3/6/24	Gaston, Bryan	Participate on call with G. Wilkes (OMM) and M. Morton (ACG) to discuss claim analysis in support of liquidation trust discussions.	0.2	1,285.00	257.00
3	3/6/24	Yeldezan, Greg	Continued classification and analysis of general unsecured claims.	0.8	595.00	476.00
3	3/6/24	Gaston, Bryan	Prepare claim analysis in support of liquidation trust discussions.	0.4	1,285.00	514.00
3	3/6/24	Gaston, Bryan	Correspond with M. Morton (ACG) regarding claim analysis in support of liquidation trust discussions.	0.1	1,285.00	128.50
3	3/6/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding claim analysis in support of liquidation trust discussions.	0.1	1,285.00	128.50
3	3/7/24	Yeldezan, Greg	Reclassify and analyze subordinated claims.	2.4	595.00	1,428.00
3	3/7/24	Gaston, Bryan	Analyze claims in support of litigation trust discussions.	0.6	1,285.00	771.00
3	3/11/24	Yeldezan, Greg	Update and classify new posted claims.	0.5	595.00	297.50
3	3/15/24	Morton, Michael	Prepare updates to administrative claims projections.	1.2	1,205.00	1,446.00
3	3/18/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss administrative claim analysis.	0.2	1,205.00	241.00
3	3/18/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss administrative claim analysis.	0.2	1,285.00	257.00
3	3/20/24	Gaston, Bryan	Continued correspondence with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding bar date.	0.1	1,285.00	128.50
3	3/20/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding bar date.	0.1	1,285.00	128.50
3	3/22/24	Yeldezan, Greg	Participate on call with B. Gaston (ACG) to discuss updated claim analysis.	0.1	595.00	59.50
3	3/22/24	Gaston, Bryan	Participate on call with G. Yeldezan (ACG) to discuss updated claim analysis.	0.1	1,285.00	128.50
3	3/22/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss updated claim analysis.	0.1	1,205.00	120.50
3	3/22/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss updated claim analysis.	0.1	1,285.00	128.50
3	3/22/24	Yeldezan, Greg	Prepared analysis of filed claims and scheduled claims.	2.4	595.00	1,428.00
3	3/27/24	Morton, Michael	Review claims register and subordination agreements.	1.9	1,205.00	2,289.50

## MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
3	3/27/24	Morton, Michael	Correspondence and communication with UCC member regarding claim analysis.	0.4	1,205.00	482.00
3	3/27/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding subordination agreements.	0.4	1,205.00	482.00
3	3/28/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG) regarding analysis of claims filed against Debtor Mercon BV.	0.1	1,285.00	128.50
3	3/28/24	Gaston, Bryan	Review and analyze claims filed against Debtor Mercon BV.	0.1	1,285.00	128.50
3	4/4/24	Morton, Michael	Review and comment on proposed procedures for settling outstanding claims.	1.1	1,205.00	1,325.50
3	4/4/24	Morton, Michael	Review updated claims register and refresh claim pool analysis.	1.6	1,205.00	1,928.00
3	4/12/24	Yeldezian, Greg	Update filed claims and summarize Mercon BV claims for WHOA process.	0.8	595.00	476.00
3	4/23/24	Yeldezian, Greg	Analyze GUC claim pool compared to prior scheduled claims, correspond with M. Morton and B. Gaston (ACG) regarding claims discrepancies.	2.4	595.00	1,428.00
3	4/23/24	Gaston, Bryan	Continued correspondence with M. Morton, G. Yeldezian (ACG) regarding Debtors' claim analysis.	0.1	1,285.00	128.50
3	4/23/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding Debtors' claim analysis.	0.1	1,285.00	128.50
3	4/23/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG) regarding Debtors' claim analysis.	0.1	1,285.00	128.50
3	4/24/24	Morton, Michael	Participate on call with B. Gaston (ACG) J. Vizzini, J. Esposito (BRG) to discuss claim analysis.	0.3	1,205.00	361.50
3	4/24/24	Gaston, Bryan	Participate on call with M. Morton (ACG) J. Vizzini, J. Esposito (BRG) to discuss claim analysis.	0.3	1,285.00	385.50
3	4/24/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM) to discuss claim analysis.	0.3	1,205.00	361.50
3	4/24/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith (OMM) to discuss claim analysis.	0.3	1,285.00	385.50
3	4/24/24	Yeldezian, Greg	Continued analysis of proposed claims.	0.4	595.00	238.00
3	4/24/24	Yeldezian, Greg	Continued comparison between GUC claim pool and scheduled pool, create summary report of findings.	1.0	595.00	595.00
3	4/24/24	Gaston, Bryan	Review, analyze and prepare comments to Debtors' claim analysis.	0.6	1,285.00	771.00
3	5/14/24	Morton, Michael	Prepare updates to claims analysis.	0.7	1,205.00	843.50
<b>3 Subtotal</b>				<b>33.9</b>		<b>30,558.50</b>
5	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith (OMM) to prepare for January 9, 2024 hearing.	0.4	1,205.00	482.00
5	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith (OMM) to prepare for January 9, 2024 hearing.	0.4	1,285.00	514.00
5	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss preparation for Tuesday hearing.	0.2	1,205.00	241.00
5	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss preparation for Tuesday hearing.	0.2	1,285.00	257.00
5	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to prepare for January 9, 2024 hearing.	0.2	1,205.00	241.00
5	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to prepare for January 9, 2024 hearing.	0.2	1,285.00	257.00
5	1/9/24	Gaston, Bryan	Telephonically attend court hearing.	0.8	1,285.00	1,028.00
5	6/28/24	Gaston, Bryan	Telephonically participate in plan confirmation hearing.	1.3	1,285.00	1,670.50
<b>5 Subtotal</b>				<b>3.7</b>		<b>4,690.50</b>
7	1/5/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, E. Jones, L. Smith (OMM) and Committee members to discuss comments to second day pleadings and case updates.	0.6	1,205.00	723.00
7	1/5/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) and Committee members to discuss comments to second day pleadings and case updates.	0.6	1,285.00	771.00
7	1/10/24	Yeldezian, Greg	Create summary slides for lien analysis.	1.6	595.00	952.00
7	1/10/24	Yeldezian, Greg	Update UCC presentation for weekly call.	1.7	595.00	1,011.50
7	1/11/24	Yeldezian, Greg	Continued UCC deck updates for committee call.	1.2	595.00	714.00
7	1/11/24	Yeldezian, Greg	Create asset summary slide.	2.4	595.00	1,428.00
7	1/11/24	Yeldezian, Greg	Create EBITDA chart summaries for UCC presentations.	2.7	595.00	1,606.50
7	4/4/24	Morton, Michael	Review and comment on proposed Committee agenda.	0.2	1,205.00	241.00
7	4/11/24	Morton, Michael	Review and comment on proposed Committee update agenda.	0.2	1,205.00	241.00
<b>7 Subtotal</b>				<b>11.2</b>		<b>7,688.00</b>
8	1/6/24	Morton, Michael	Review and analyze materials prepared by Debtors to support proposed use of cash collateral, DIP, and marketing process.	1.8	1,205.00	2,169.00
8	1/7/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) regarding Debtors' proposal to Syndicate lender for DIP financing.	0.2	1,285.00	257.00
8	1/7/24	Gaston, Bryan	Correspond with M. Morton (ACG), H. Light (Riveron) regarding Debtors' proposal to Syndicate lender for DIP financing.	0.2	1,285.00	257.00
8	1/8/24	Morton, Michael	Continue to review draft interim cash collateral budget and support materials.	1.5	1,205.00	1,807.50
8	1/8/24	Gaston, Bryan	Read, review and analyze draft 13 week liquidation cash budget.	0.4	1,285.00	514.00
8	1/8/24	Morton, Michael	Review draft interim cash collateral budget and support materials.	1.2	1,205.00	1,446.00

**EXHIBIT C**  
**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
8	1/9/24	Morton, Michael	Participate on call with B. Gaston (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith, S. Drake (OMM) to discuss interim cash collateral and related budget.	0.3	1,205.00	361.50
8	1/9/24	Gaston, Bryan	Participate on call with M. Morton (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith, S. Drake (OMM) to discuss interim cash collateral and related budget.	0.3	1,285.00	385.50
8	1/9/24	Gaston, Bryan	Participate on call with G. Yeldezan (ACG) to discuss Debtors' latest 13 week liquidation cash budget.	0.2	1,285.00	257.00
8	1/9/24	Yeldezan, Greg	Participate on call with B. Gaston (ACG) to discuss Debtors' latest 13 week liquidation cash budget.	0.2	595.00	119.00
8	1/9/24	Yeldezan, Greg	Analyze DIP financing and new budget comparisons.	3.0	595.00	1,785.00
8	1/9/24	Morton, Michael	Continue to review and comment on updates made to interim cash collateral budget.	0.9	1,205.00	1,084.50
8	1/9/24	Yeldezan, Greg	Continued cash collateral budget comparisons, diligence, and question compilation.	1.2	595.00	714.00
8	1/9/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron) regarding second interim weekly cash budget.	0.2	1,285.00	257.00
8	1/9/24	Morton, Michael	Review and comment on updates to cash collateral budget.	0.4	1,205.00	482.00
8	1/10/24	Gaston, Bryan	Analyze Debtors' 13 week cash budget and its underlying assumptions.	0.4	1,285.00	514.00
8	1/10/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron), P. Keenan, J. Dodd, K. Whitman (CW), E. Jones, L. Smith, G. Wilkes, L. Strubeck (OMM) regarding Debtors' revised interim cash collateral budget.	0.1	1,285.00	128.50
8	1/10/24	Gaston, Bryan	Continued correspondence with M. Morton and G. Yeldezan (ACG) regarding Debtors' revised interim cash collateral budget.	0.1	1,285.00	128.50
8	1/10/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding Debtors' 13 week cash budget and its underlying assumptions.	0.1	1,285.00	128.50
8	1/11/24	Yeldezan, Greg	Analyze DIP budget comparisons.	0.5	595.00	297.50
8	1/11/24	Morton, Michael	Communications with L. Smith (OMM) regarding cash collateral.	0.3	1,205.00	361.50
8	1/11/24	Morton, Michael	Communications with M. Schofield (Riveron) regarding cash collateral and employee wages relief.	0.6	1,205.00	723.00
8	1/11/24	Yeldezan, Greg	Prepare cash collateral chart for presentation to UCC.	1.6	595.00	952.00
8	1/11/24	Morton, Michael	Review and prepare summary of updates to interim cash collateral budget.	0.4	1,205.00	482.00
8	1/12/24	Yeldezan, Greg	Create DIP budget comparisons evolution.	1.4	595.00	833.00
8	1/12/24	Morton, Michael	Review and prepare comments to Committee materials regarding cash collateral budget and other diligence materials received from Debtors.	0.4	1,205.00	482.00
8	1/15/24	Morton, Michael	Prepare Committee update materials regarding cash collateral budget and underlying assumptions.	1.9	1,205.00	2,289.50
8	1/15/24	Morton, Michael	Prepare Committee update materials regarding DIP and DIP marketing process.	1.6	1,205.00	1,928.00
8	1/19/24	Gaston, Bryan	Analyze budget to actual cash reporting for two weeks ended 1/12/24.	0.1	1,285.00	128.50
8	1/19/24	Gaston, Bryan	Correspond with Riveron et al regarding budget to actual cash reporting for two weeks ended 1/12/24.	0.1	1,285.00	128.50
8	1/20/24	Morton, Michael	Continue to prepare scenario analysis outlining illustrative Debtor capital requirements.	1.7	1,205.00	2,048.50
8	1/20/24	Morton, Michael	Prepare scenario analysis outlining illustrative Debtor capital requirements.	1.6	1,205.00	1,928.00
8	1/22/24	Gaston, Bryan	Correspond with A. Garcia-Miro, H. Light, E. Cronander, M. Calvo, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding cash position report for the week ended January 19, 2024.	0.1	1,285.00	128.50
8	1/23/24	Yeldezan, Greg	Compare updated cash collateral budgets and identify variances.	1.1	595.00	654.50
8	1/23/24	Morton, Michael	Review updates to cash collateral budget and prepare summary of changes.	1.4	1,205.00	1,687.00
8	1/24/24	Yeldezan, Greg	Analyze and compare AR aging evolutions and identified variances.	1.8	595.00	1,071.00
8	1/24/24	Yeldezan, Greg	Analyze new cash collateral budget vs approved and identify variances.	1.3	595.00	773.50
8	1/24/24	Yeldezan, Greg	Compare additional cash collateral budgets and identify variances.	1.5	595.00	892.50
8	1/24/24	Gaston, Bryan	Correspond with A. Garcia-Miro, H. Light, E. Cronander, M. Calvo, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding Draft Cash Collateral Order Extension Budget.	0.3	1,285.00	385.50
8	1/25/24	Gaston, Bryan	Continue update draft materials to UCC for budget to actual cash variance report and sale process updates.	0.4	1,285.00	514.00
8	1/25/24	Gaston, Bryan	Continued correspondence with M. Morton, G. Yeldezan (ACG) and L. Smith, G. Wilkes, E. Jones (OMM) regarding cash collateral budget.	0.1	1,285.00	128.50
8	1/25/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) and L. Smith, G. Wilkes, E. Jones (OMM) regarding cash collateral budget.	0.1	1,285.00	128.50
8	1/25/24	Gaston, Bryan	Update draft materials to UCC for budget to actual cash variance report and sale process updates.	0.8	1,285.00	1,028.00
8	1/29/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding Debtors' proposed cash collateral budget.	0.1	1,285.00	128.50

**EXHIBIT C**  
**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
8	1/29/24	Gaston, Bryan	Correspond with M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding Debtors' proposed cash collateral budget.	0.2	1,285.00	257.00
8	1/31/24	Gaston, Bryan	Read, review and analyze budget to actual cash reporting for the week ended January 26, 2024.	0.4	1,285.00	514.00
8	2/6/24	Yeldezan, Greg	Analyze and compare cash collateral budget changes.	1.7	595.00	1,011.50
8	2/6/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding updated cash collateral budget.	0.1	1,285.00	128.50
8	2/6/24	Gaston, Bryan	Correspond with M. Morton, (ACG), G. Wilkes, L. Smith (OMM) regarding updated cash collateral budget.	0.1	1,285.00	128.50
8	2/6/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding updated cash collateral budget.	0.1	1,285.00	128.50
8	2/6/24	Morton, Michael	Review and comment on updates to cash collateral budget.	0.5	1,205.00	602.50
8	2/7/24	Yeldezan, Greg	Compare and analyze variances of newest cash collateral budget.	0.8	595.00	476.00
8	2/7/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding updated cash collateral budget.	0.1	1,285.00	128.50
8	2/7/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding weekly cash collateral reporting for the period ended Friday February 2, 2024.	0.1	1,285.00	128.50
8	2/7/24	Morton, Michael	Review and comment on updated cash collateral budget.	0.3	1,205.00	361.50
8	2/8/24	Gaston, Bryan	Analyze cash budget to actual variance for the one week period ended Friday February 2, 2024.	0.8	1,285.00	1,028.00
8	2/8/24	Gaston, Bryan	Analyze revised cash budget for the three week period ended Friday February 23, 2024 proposed by the Debtors.	0.6	1,285.00	771.00
8	2/8/24	Yeldezan, Greg	Compare cash collateral with latest budget.	0.5	595.00	297.50
8	2/8/24	Gaston, Bryan	Continued correspondence with H. Light, M. Schofield (Riveron), M. Morton (ACG) regarding Debtors' revised cash collateral budget proposed for the three week period ended February 23, 2024.	0.1	1,285.00	128.50
8	2/8/24	Gaston, Bryan	Correspond with G. Yeldezan, M. Morton (ACG) regarding Debtors' revised cash collateral budget proposed for the three week period ended February 23, 2024.	0.1	1,285.00	128.50
8	2/8/24	Gaston, Bryan	Correspond with H. Light, M. Schofield (Riveron), M. Morton (ACG) regarding Debtors' revised cash collateral budget proposed for the three week period ended February 23, 2024.	0.1	1,285.00	128.50
8	2/8/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' revised cash collateral budget proposed for the three week period ended February 23, 2024.	0.1	1,285.00	128.50
8	2/10/24	Yeldezan, Greg	Analyze and compare latest cash collateral budget to prior version.	0.7	595.00	416.50
8	2/10/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding updated cash collateral budget.	0.2	1,285.00	257.00
8	2/10/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG), G. Wilkes, L. Smith (OMM) regarding revised draft of cash collateral budget.	0.1	1,285.00	128.50
8	2/10/24	Morton, Michael	Review and comment on updated cash collateral budget.	0.4	1,205.00	482.00
8	2/12/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding updated cash collateral budget.	0.4	1,285.00	514.00
8	2/14/24	Morton, Michael	Correspondence and communication with B. Gaston (ACG) regarding weekly cash collateral disclosures.	0.1	1,205.00	120.50
8	2/14/24	Morton, Michael	Review comment on updated borrowing base and budget to actual materials for weekly cash collateral reporting.	0.4	1,205.00	482.00
8	2/15/24	Gaston, Bryan	Correspond with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton (ACG) regarding analysis of November 30, 2023 inventory balance and reconciliation to Debtors' 13wcf for same.	0.2	1,285.00	257.00
8	2/15/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM) and M. Morton (ACG) regarding proposed UST comments to draft of final Cash Management order.	0.3	1,285.00	385.50
8	2/15/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding cash collateral reporting for the period ended Friday February 9, 2024.	0.3	1,285.00	385.50
8	2/15/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, K. Whittam, J. Dodd, B. Cahn, C. Del Carmen, F. Cuadra (BM) regarding updated cash collateral budget.	0.3	1,285.00	385.50

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Code	Date	Professional	Activity	Hours	Rate	Fees
8	2/16/24	Yeldezan, Greg	Compare latest cash collateral extension request vs prior versions/approved budget.	1.9	595.00	1,130.50
8	2/16/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding analysis of updated and extended cash collateral budget proposed by the Debtors'.	0.2	1,285.00	257.00
8	2/19/24	Morton, Michael	Correspond with L. Smith (OMM) regarding cash collateral budget.	0.2	1,205.00	241.00
8	2/21/24	Morton, Michael	Communication and correspondence with B. Gaston (ACG) regarding cash collateral budget.	0.2	1,205.00	241.00
8	2/21/24	Gaston, Bryan	Correspond with G. Yeldezan, Michael Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) regarding updated weekly cash budget in support of liquidation.	0.1	1,285.00	128.50
8	2/21/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo, P. Keenan, K. Whittam, J. Dodd, B. Cahn, F. Cuadra Del Carmen (BM) regarding updated weekly cash budget in support of liquidation.	0.3	1,285.00	385.50
8	2/21/24	Morton, Michael	Review and comment on updated cash collateral budget.	0.3	1,205.00	361.50
8	2/22/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron) regarding cash reporting.	0.3	1,285.00	385.50
8	2/23/24	Morton, Michael	Review and comment on updates to cash collateral budget.	0.5	1,205.00	602.50
8	2/26/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss updated cash collateral budget.	0.2	1,205.00	241.00
8	2/26/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss updated cash collateral budget.	0.2	1,285.00	257.00
8	2/26/24	Yeldezan, Greg	Analyze and compare latest cash collateral budgets.	1.4	595.00	833.00
8	2/26/24	Gaston, Bryan	Continued correspondence with M. Morton, G. Yeldezan (ACG) regarding updated cash collateral budget.	0.2	1,285.00	257.00
8	2/26/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding updated cash collateral budget.	0.1	1,285.00	128.50
8	2/26/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG), L. Munoz (Rothchild) M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, G. Blackburn, J. Dodd, F. Cuadra (BM), G. Wilkes, E. Jones, L. Smith (OMM) regarding updated cash liquidation budget.	0.3	1,285.00	385.50
8	2/26/24	Morton, Michael	Correspondence and communication with G. Yeldezan (ACG) regarding cash collateral budget.	0.2	1,205.00	241.00
8	2/26/24	Morton, Michael	Prepare summary update materials for Committee professionals regarding changes to cash collateral budget.	0.5	1,205.00	602.50
8	2/26/24	Morton, Michael	Review and comment on updates to cash collateral budget.	0.4	1,205.00	482.00
8	2/27/24	Gaston, Bryan	Continued correspondence with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding daily cash reporting required to comply with cash collateral requirements.	0.1	1,285.00	128.50
8	2/27/24	Gaston, Bryan	Continued correspondence with M. Morton, G. Yeldezan (ACG), L. Munoz (Rothchild) M. Schofield, A. Garcia-Miro, H. Light, E. Cronander, M. Marambio Calvo (Riveron); P. Keenan, G. Blackburn, J. Dodd, F. Cuadra (BM), G. Wilkes, E. Jones, L. Smith (OMM) regarding revised cash liquidation budget.	0.3	1,285.00	385.50
8	2/27/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG) regarding Vietnam legal entity and inventory collateral.	0.1	1,285.00	128.50
8	2/27/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding daily cash reporting required to comply with cash collateral requirements.	0.1	1,285.00	128.50
8	2/28/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding daily cash reporting required to comply with cash collateral requirements.	0.1	1,285.00	128.50
8	2/28/24	Gaston, Bryan	Correspond with P. Keenan, J. Dodd, F. Cuadra, G. Blackburn, (BM), H. Light, A. Garcia-miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron), M. Morton, G. Yeldezan (ACG) G. Wilkes, E. Jones, L. Smith (OMM) regarding weekly cash collateral reporting.	0.4	1,285.00	514.00
8	2/29/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding daily cash reporting required to comply with cash collateral requirements.	0.1	1,285.00	128.50
8	2/29/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding revised and update weekly cash collateral budget.	0.2	1,285.00	257.00



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8	2/29/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding revised and updated proposal for weekly cash collateral budget.	0.3	1,285.00	385.50
8	3/1/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG), L. Smith, E. Jones (OMM), P. Keenan, K. Whittam, J. Dodd (BM) regarding daily cash reporting required to comply with cash collateral requirements.	0.1	1,285.00	128.50
8	3/5/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG), G. Wilkes, E. Jones, L. Smith (OMM), P. Keenan, J. Dodd, C. Carmen, F. Cuadra, G. Blackburn (BM), H. Light, A. Garcia-Miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron) regarding daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/6/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG), G. Wilkes, E. Jones, L. Smith (OMM), P. Keenan, J. Dodd, C. Carmen, F. Cuadra, G. Blackburn (BM), H. Light, A. Garcia-Miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron) regarding bid Debtors' weekly cash collateral reporting requirements.	0.3	1,285.00	385.50
8	3/8/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM), P. Keenan, J. Dodd, K. Whitman (BM), H. Light, A. Garcia-Miro, E. Cronander, M. Schofield, M. Marambio Calvo (Riveron) regarding Debtors' daily cash balance reporting requirements.	0.1	1,285.00	128.50
8	3/11/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittam, J. Dodd (BM), G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding Debtors' daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/12/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittam, J. Dodd (BM), G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding Debtors' daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/13/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittam, J. Dodd (BM), G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	3/13/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittam, J. Dodd (BM), G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding Debtors' daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/14/24	Morton, Michael	Review current cash collateral projections and prepare supplemental working capital and claims analysis.	2.2	1,205.00	2,651.00
8	3/14/24	Morton, Michael	Continue to review current cash collateral projections and prepare supplemental working capital and claims analysis.	1.8	1,205.00	2,169.00
8	3/14/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft of proposed final cash collateral order.	0.2	1,285.00	257.00
8	3/14/24	Gaston, Bryan	Continued correspondence with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft of proposed final cash collateral order.	0.1	1,285.00	128.50
8	3/14/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), H. Light, M. Schofield (Riveron), J. Dodd, P. Keenan (BM) regarding draft of proposed final cash collateral order.	0.1	1,285.00	128.50
8	3/14/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, E. Cronander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittam, J. Dodd (BM), G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding Debtors' daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/14/24	Gaston, Bryan	Correspond with M. Morton (ACG), H. Light, M. Schofield (Riveron), J. Dodd, P. Keenan (BM) regarding draft of proposed final cash collateral order.	0.1	1,285.00	128.50
8	3/14/24	Gaston, Bryan	Further continued correspondence with E. Jones, L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding draft of proposed final cash collateral order.	0.1	1,285.00	128.50
8	3/15/24	Morton, Michael	Prepare updates to projected cash collateral and working capital analysis.	2.1	1,205.00	2,530.50
8	3/18/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding administrative claims and cash collateral.	0.3	1,205.00	361.50
8	3/18/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) regarding cash collateral.	0.2	1,205.00	241.00
8	3/19/24	Morton, Michael	Review and comment on cash collateral materials, including projected administrative and priority claims.	2.2	1,205.00	2,651.00
8	3/20/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM), M. Morton (ACG), Riveron, BM et al regarding weekly cash collateral reporting requirements.	0.2	1,285.00	257.00
8	3/22/24	Morton, Michael	Prepare sensitivity analysis regarding projected cash collateral balance.	1.4	1,205.00	1,687.00
8	3/25/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss updated cash collateral budget.	0.4	1,205.00	482.00

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8	3/25/24	Yeldezan, Greg	Participate on call with M. Morton, B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss updated cash collateral budget.	0.4	595.00	238.00
8	3/25/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezan (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss updated cash collateral budget.	0.4	1,285.00	514.00
8	3/25/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss updated cash collateral budget.	0.1	1,205.00	120.50
8	3/25/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss updated cash collateral budget.	0.1	1,285.00	128.50
8	3/25/24	Yeldezan, Greg	Review docket to validate last cash collateral order, compare latest cash collateral received 3/24 to prior versions and highlight variances.	2.3	595.00	1,368.50
8	3/25/24	Yeldezan, Greg	Continued analysis of cash collateral changes considering actual prior data.	1.1	595.00	654.50
8	3/25/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM), M. Morton (ACG), Riveron, BM et al regarding revised cash collateral budget.	0.3	1,285.00	385.50
8	3/25/24	Morton, Michael	Correspondence and communication with J. Esposito (BRG) regarding cash collateral.	0.3	1,205.00	361.50
8	3/26/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding cash collateral and administrative expense claims.	0.4	1,205.00	482.00
8	3/26/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' daily cash collateral reporting.	0.1	1,285.00	128.50
8	3/27/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	3/28/24	Morton, Michael	Correspondence and communication with H. Light (Riveron) regarding cash collateral.	0.2	1,205.00	241.00
8	3/29/24	Gaston, Bryan	Correspond with M. Schofield, H. Light, M. Marambio Calvo (Riveron), J. Vizzini, J. Esposito (BRG) and M. Morton (ACG) regarding updated cash collateral budget.	0.3	1,285.00	385.50
8	4/3/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	4/5/24	Gaston, Bryan	Continued correspondence with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.1	1,285.00	128.50
8	4/10/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	4/17/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	4/24/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	5/1/24	Gaston, Bryan	Correspond with M. Marambio-Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Cronander, M. Schofield, F. Cottrell (Riveron), J. Dodd, P. Keenan, K. Whittam (BM), L. Smith, E. Jones, L. Strubeck, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' weekly cash collateral reporting.	0.3	1,285.00	385.50
8	5/15/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50
8	5/16/24	Gaston, Bryan	Continued correspondence with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50

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Code	Date	Professional	Activity	Hours	Rate	Fees
8	5/22/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.2	1,285.00	257.00
8	5/29/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.2	1,285.00	257.00
8	6/4/24	Morton, Michael	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,205.00	120.50
8	6/4/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50
8	6/5/24	Morton, Michael	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.2	1,205.00	241.00
8	6/5/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.2	1,285.00	257.00
8	6/10/24	Morton, Michael	Investigate daily cash activity movements.	1.2	1,205.00	1,446.00
8	6/10/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) re. daily cash activity movements.	0.2	1,205.00	241.00
8	6/10/24	Morton, Michael	Correspond with G. Wilkes, L. Smith (OMM), B. Gaston (ACG) regarding Debtors' cash collateral reporting.	0.1	1,205.00	120.50
8	6/10/24	Gaston, Bryan	Correspond with G. Wilkes, L. Smith (OMM), M. Morton (ACG) regarding Debtors' cash collateral reporting.	0.1	1,285.00	128.50
8	6/12/24	Morton, Michael	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,205.00	120.50
8	6/12/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50
8	6/19/24	Morton, Michael	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,205.00	120.50
8	6/19/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50
8	6/26/24	Morton, Michael	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,205.00	120.50
8	6/26/24	Gaston, Bryan	Correspond with M. Marambio Calvo, A. Garcia-Miro, H. Light, R. Wagstaff, E. Corander, M. Schofield, F. Cottrell (Riveron), P. Keenan, K. Whittman (BM), S. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Debtors' weekly cash collateral reporting requirements.	0.1	1,285.00	128.50
<b>8 Subtotal</b>				<b>77.2</b>		<b>79,654.00</b>
9	1/15/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG) regarding Debtors' asset sale and DIP financing efforts and SOALs/SOFAs.	0.1	1,285.00	128.50
9	1/15/24	Gaston, Bryan	Correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron), P. Keenan, J. Dodd, K. Whitman (CW), E. Jones, L. Smith, G. Wilkes, L. Strubeck (OMM) regarding SOALs and SOFAs.	0.1	1,285.00	128.50
9	1/15/24	Gaston, Bryan	Read, review and analyze SOALs and SOFAs filed on the docket.	0.1	1,285.00	128.50
9	1/15/24	Morton, Michael	Review SOFA and SOAL materials prepared by Debtor and coordinate with B. Gaston (Ankura) regarding review process.	0.6	1,205.00	723.00
9	1/16/24	Gaston, Bryan	Participate on call with G. Yeldezian (ACG) to discuss analysis of SOALs and SOFAs.	0.3	1,285.00	385.50
9	1/16/24	Yeldezian, Greg	Participate on call with B. Gaston (ACG) to discuss analysis of SOALs and SOFAs.	0.4	595.00	238.00
9	1/16/24	Yeldezian, Greg	Analyze and review Mercon SOAL data.	3.1	595.00	1,844.50
9	1/16/24	Gaston, Bryan	Begin analysis of Debtors' Schedules of Assets and Liabilities.	0.6	1,285.00	771.00

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## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
9	1/16/24	Gaston, Bryan	Begin analysis of Debtors' Statements of Financial Affairs.	0.7	1,285.00	899.50
9	1/16/24	Yeldezan, Greg	Continued analysis of Mercon SOALs.	3.6	595.00	2,142.00
9	1/16/24	Yeldezan, Greg	Continued SOAL/SOFA analysis.	0.8	595.00	476.00
9	1/17/24	Yeldezan, Greg	Analysis and review of Mercon SOALs.	2.7	595.00	1,606.50
9	1/17/24	Yeldezan, Greg	Analysis and review of SOFA data.	3.4	595.00	2,023.00
9	1/17/24	Yeldezan, Greg	Prepare summary charts for SOAL/SOFA, preference payments for UCC presentations.	3.2	595.00	1,904.00
9	1/18/24	Gaston, Bryan	Continued correspondence with G. Yeldezan, M. Morton (ACG) regarding analysis of Debtors' SOALs and SOFAs.	0.1	1,285.00	128.50
9	1/18/24	Yeldezan, Greg	Continued SOAL/SOFA analysis and presentation summaries.	2.9	595.00	1,725.50
9	1/18/24	Yeldezan, Greg	Continued SOAL/SOFA analysis and summary materials.	1.5	595.00	892.50
9	1/18/24	Gaston, Bryan	Correspond with G. Yeldezan, M. Morton (ACG) regarding analysis of Debtors' SOALs and SOFAs.	0.1	1,285.00	128.50
9	1/18/24	Yeldezan, Greg	Prepare SOAL/SOFA analysis and summary materials for UCC committee.	2.1	595.00	1,249.50
9	1/18/24	Gaston, Bryan	Review draft analysis of Debtors' SOALs.	0.2	1,285.00	257.00
9	1/18/24	Gaston, Bryan	Review draft analysis of Debtors' SOFAs.	0.2	1,285.00	257.00
9	1/19/24	Gaston, Bryan	Begin preparation of draft materials to inform committee of case updates regarding cash collateral, SOALs/SOFAs and sale process.	2.1	1,285.00	2,698.50
9	1/21/24	Morton, Michael	Continue to review and comment on SOFA and SOAL materials.	2.1	1,205.00	2,530.50
9	1/21/24	Morton, Michael	Review and comment on SOFA and SOAL.	1.3	1,205.00	1,566.50
9	1/23/24	Yeldezan, Greg	Revise and update SOAL/SOFA summaries for UCC.	2.6	595.00	1,547.00
9	1/31/24	Gaston, Bryan	Continue analysis of Debtors SOALs to confirm existence or absence of inventory and intercompany transactions.	0.3	1,285.00	385.50
9	1/31/24	Morton, Michael	Review and comment on Committee presentation materials summarizing SOFA and SOAL materials.	1.8	1,205.00	2,169.00
9	3/1/24	Morton, Michael	Review SOFA and SOAL regarding potential executory contract rejection damages.	0.7	1,205.00	843.50
9	4/12/24	Morton, Michael	Review SOAL and claims register to evaluate executory contracts listing.	0.8	1,205.00	964.00
9	4/25/24	Gaston, Bryan	Correspond with M. Morton (ACG), J. Vizzini, J. Esposito (BRG) regarding detailed data and related analysis of prepetition transfers disclosed in SOFA Parts 3 and 4.	0.1	1,285.00	128.50
<b>9 Subtotal</b>				<b>38.6</b>		<b>30,870.00</b>
10	12/29/23	Gaston, Bryan	Begin conflict check for parties in interest in support of retention.	0.4	1,285.00	514.00
10	12/29/23	Gaston, Bryan	Continue conflict check for parties in interest in support of retention.	0.2	1,285.00	257.00
10	1/2/24	Gaston, Bryan	Correspond with L. Poss, M. Morton (ACG) regarding Ankura's retention.	0.1	1,285.00	128.50
10	1/2/24	Gaston, Bryan	Prepare and review draft documentation in support of Ankura's retention.	0.7	1,285.00	899.50
10	1/5/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding Amended CRO Declaration filed by Debtors.	0.1	1,285.00	128.50
10	1/5/24	Gaston, Bryan	Read, review and analyze amended CRO Declaration filed by Debtors.	0.1	1,285.00	128.50
10	1/8/24	Gaston, Bryan	Continue development of draft pleadings in support of Ankura retention.	1.1	1,285.00	1,413.50
10	1/8/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) regarding Ankura retention and parties in interest list.	0.1	1,285.00	128.50
10	1/12/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Kremer, G. Wilkes, E. Jones, L. Smith (OMM) regarding Ankura retention and parties in interest list.	0.1	1,285.00	128.50
10	1/18/24	Gaston, Bryan	Correspond with L. Poss, M. Morton (ACG) regarding Ankura retention.	0.1	1,285.00	128.50
10	1/18/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM) and M. Morton (ACG) regarding Ankura retention.	0.2	1,285.00	257.00
10	1/25/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) and L. Smith, G. Wilkes, E. Jones (OMM) regarding Ankura retention.	0.1	1,285.00	128.50
10	1/29/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding Ankura retention application.	0.1	1,285.00	128.50
10	1/29/24	Gaston, Bryan	Continued preparation of and revision to draft Ankura retention application.	1.6	1,285.00	2,056.00
10	2/1/24	Gaston, Bryan	Continued correspondence with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Ankura's retention application.	0.2	1,285.00	257.00
10	2/1/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Ankura's retention application.	0.1	1,285.00	128.50
10	2/1/24	Morton, Michael	Review and comment on Ankura retention application.	0.7	1,205.00	843.50
10	2/6/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding revisions to ACG's retention proposed by the UST.	0.2	1,285.00	257.00
10	2/12/24	Gaston, Bryan	Correspond with M. Petruolo (ACG) regarding preparation of Ankura staffing reports for December 2023 and January 2024.	0.2	1,285.00	257.00
10	2/13/24	Petruolo, Michelle	Correspond with Ankura team regarding open items for inclusion in the monthly fee statement.	0.2	390.00	78.00
10	2/13/24	Gaston, Bryan	Correspond with L. Poss, M. Morton (ACG) regarding Ankura retention.	0.3	1,285.00	385.50
10	2/13/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Ankura retention.	0.1	1,285.00	128.50
10	2/13/24	Morton, Michael	Correspondence and communication with L. Poss, B. Gaston (ACG) regarding Ankura retention.	0.2	1,205.00	241.00
10	2/13/24	Petruolo, Michelle	Create the December / January fee statement template including latest time report.	0.5	390.00	195.00

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Code	Date	Professional	Activity	Hours	Rate	Fees
10	2/14/24	Gaston, Bryan	Continued correspondence with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding Ankura retention.	0.1	1,285.00	128.50
10	2/15/24	Petruolo, Michelle	Update December / January fee statement for time detail provided by Ankura team.	0.3	390.00	117.00
10	2/20/24	Petruolo, Michelle	Update December / January fee statement for additional time detail provided by Ankura team and latest time report.	0.4	390.00	156.00
10	2/29/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), L. Smith, G. Wilkes (OMM) regarding comments to Ankura's proposed retention order.	0.1	1,285.00	128.50
10	2/29/24	Gaston, Bryan	Correspond with M. Morton (ACG), L. Smith, G. Wilkes (OMM) regarding comments to Ankura's proposed retention order.	0.2	1,285.00	257.00
10	2/29/24	Gaston, Bryan	Correspond with M. Morton, L. Poss (ACG) regarding comments to Ankura's proposed retention order.	0.1	1,285.00	128.50
10	3/5/24	Petruolo, Michelle	Compile exhibit C for the period 12/29/23 - 1/9/24 for inclusion in the December / January monthly fee statement.	0.6	390.00	234.00
10	3/6/24	Petruolo, Michelle	Compile exhibit C for the period 1/10/24 - 1/26/24 for inclusion in the December / January monthly fee statement.	1.4	390.00	546.00
10	3/7/24	Gaston, Bryan	Begin preparation of draft for Ankura's first monthly fee statement.	0.8	1,285.00	1,028.00
10	3/7/24	Gaston, Bryan	Continued correspondence with G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding preparation and submission of Ankura's first monthly fee statement.	0.1	1,285.00	128.50
10	3/7/24	Gaston, Bryan	Correspond with G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding preparation and submission of Ankura's first monthly fee statement.	0.1	1,285.00	128.50
10	3/14/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian, M. Petruolo (ACG) regarding preparation of February staffing report.	0.3	1,285.00	385.50
10	3/15/24	Petruolo, Michelle	Update February monthly fee statement for time detail provided by Ankura team.	0.5	390.00	195.00
10	3/15/24	Petruolo, Michelle	Create the February fee statement template including latest time report.	0.3	390.00	117.00
10	3/15/24	Petruolo, Michelle	Prepare draft December / January monthly fee statement exhibits A through E prior to sending to B. Gaston (ACG) for review and comment.	0.2	390.00	78.00
10	3/15/24	Gaston, Bryan	Correspond with M. Morton, M. Petruolo (ACG) regarding preparation of Ankura staffing report for the month of February 2024.	0.1	1,285.00	128.50
10	3/19/24	Petruolo, Michelle	Compile exhibit C for the period 1/29/24 - 1/31/24 for inclusion in the December / January monthly fee statement.	0.4	390.00	156.00
10	3/19/24	Petruolo, Michelle	Correspond with Ankura team regarding open items for inclusion in the February monthly fee statement.	0.1	390.00	39.00
10	3/22/24	Petruolo, Michelle	Correspond with Ankura team regarding additional open items for inclusion in the February monthly fee statement.	0.3	390.00	117.00
10	3/25/24	Petruolo, Michelle	Compile exhibit C for the period 2/1/24 - 2/2/24 for inclusion in the February monthly fee statement.	0.4	390.00	156.00
10	3/25/24	Petruolo, Michelle	Update February fee statement for time detail provided by M. Morton (ACG).	0.2	390.00	78.00
10	3/27/24	Petruolo, Michelle	Compile exhibit C for the period 2/6/24 - 2/29/24 for inclusion in the February monthly fee statement.	1.2	390.00	468.00
10	3/27/24	Petruolo, Michelle	Prepare draft February monthly fee statement exhibits A through E prior to sending to B. Gaston (ACG) for review and comment.	0.2	390.00	78.00
10	3/27/24	Petruolo, Michelle	Update the February fee statement template with the latest time report.	0.1	390.00	39.00
10	3/28/24	Gaston, Bryan	Prepare draft for Ankura's second monthly fee statement.	0.3	1,285.00	385.50
10	3/28/24	Gaston, Bryan	Continued correspondence with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding preparation of and revisions to Ankura's second monthly fee statements.	0.1	1,285.00	128.50
10	3/28/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding preparation of Ankura's second monthly fee statements.	0.1	1,285.00	128.50
10	3/28/24	Gaston, Bryan	Correspond with M. Morton, M. Petruolo (ACG) regarding preparation of and revisions to Ankura's second monthly fee statements.	0.1	1,285.00	128.50
10	4/2/24	Petruolo, Michelle	Correspond with Ankura team regarding additional open items for inclusion in the March monthly fee statement.	0.2	390.00	78.00
10	4/2/24	Petruolo, Michelle	Create the March fee statement template including latest time report.	0.3	390.00	117.00
10	4/3/24	Gaston, Bryan	Correspond with M. Petruolo (ACG) regarding preparation of monthly fee statement for March 2024.	0.3	1,285.00	385.50
10	4/4/24	Petruolo, Michelle	Compile exhibit C for the period 3/1/24 - 3/13/24 for inclusion in the March monthly fee statement.	1.3	390.00	507.00
10	4/4/24	Petruolo, Michelle	Update March monthly fee statement for time detail provided by Ankura team.	0.3	390.00	117.00
10	4/30/24	Petruolo, Michelle	Compile exhibit C for the period 3/14/24 - 3/31/24 for inclusion in the March monthly fee statement.	0.9	390.00	351.00
10	4/30/24	Gaston, Bryan	Continued correspondence with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding Ankura Third Monthly Fee Statement.	0.1	1,285.00	128.50
10	4/30/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding Ankura Third Monthly Fee Statement.	0.1	1,285.00	128.50

**EXHIBIT C**  
**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
10	4/30/24	Gaston, Bryan	Correspond with M. Petruolo (ACG) regarding preparation of Ankura Third Monthly Fee Statement.	0.2	1,285.00	257.00
10	4/30/24	Gaston, Bryan	Prepare and finalize Ankura Third Monthly Fee Statement.	0.8	1,285.00	1,028.00
10	4/30/24	Petruolo, Michelle	Update March monthly fee statement for additional time detail provided by Ankura team.	0.3	390.00	117.00
10	5/1/24	Petruolo, Michelle	Update March monthly fee statement for comments provided by B. Gaston (ACG).	0.4	390.00	156.00
10	5/8/24	Petruolo, Michelle	Create the April fee statement template including latest time report.	0.3	390.00	117.00
10	5/8/24	Petruolo, Michelle	Correspond with Ankura team regarding open items for inclusion in the April monthly fee statement.	0.2	390.00	78.00
10	5/20/24	Petruolo, Michelle	Compile exhibit C for the period 4/1/24 - 4/16/24 for inclusion in the April monthly fee statement.	0.8	390.00	312.00
10	5/20/24	Petruolo, Michelle	Update April monthly fee statement for time detail provided by Ankura team.	0.2	390.00	78.00
10	5/30/24	Petruolo, Michelle	Compile exhibit C for the period 4/17/24 - 4/30/24 for inclusion in the April monthly fee statement.	0.7	390.00	273.00
10	5/30/24	Gaston, Bryan	Prepare draft of Ankura monthly fee statement for April 2024.	0.4	1,285.00	514.00
10	5/30/24	Gaston, Bryan	Review and analyze MORs for the month of March 2024 filed by the Debtors (Docket Nos. 543 - 547).	0.4	1,285.00	514.00
10	5/30/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding Ankura monthly fee statement for April 2024.	0.1	1,285.00	128.50
10	5/30/24	Gaston, Bryan	Correspond with M. Morton, M. Petruolo (ACG) regarding Ankura monthly fee statement for April 2024.	0.1	1,285.00	128.50
10	6/5/24	Petruolo, Michelle	Create the May fee statement template including latest time report.	0.4	390.00	156.00
10	6/5/24	Petruolo, Michelle	Update May monthly fee statement for time detail provided by Ankura team.	0.3	390.00	117.00
10	6/11/24	Petruolo, Michelle	Compile exhibit C for the period 5/1/24 - 5/16/24 for inclusion in the May monthly fee statement.	0.2	390.00	78.00
10	6/26/24	Morton, Michael	Correspond with D. Rudewicz, V. Vlasova, B. Masumoto (USTP), B. Gaston (ACG) regarding Ankura fee application.	0.1	1,205.00	120.50
10	6/26/24	Gaston, Bryan	Correspond with D. Rudewicz, V. Vlasova, B. Masumoto (USTP), M. Morton (ACG) regarding Ankura fee application.	0.1	1,285.00	128.50
10	7/1/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM), M. Morton (ACG) regarding Ankura first interim fee application.	0.2	1,285.00	257.00
10	7/9/24	Petruolo, Michelle	Prepare June fee statement template including latest time report.	0.3	390.00	117.00
10	7/9/24	Petruolo, Michelle	Correspond with B. Gaston (ACG) regarding May and June monthly fee statements.	0.2	390.00	78.00
10	7/23/24	Petruolo, Michelle	Compile exhibit C for the period 6/1/24 - 6/30/24 for inclusion in the June monthly fee statement.	0.5	390.00	195.00
<b>10 Subtotal</b>				<b>27.5</b>		<b>21,743.00</b>
11	1/2/24	Morton, Michael	Participate on call with S. Donehoo, B. Gaston, F. Batlle (ACG) to discuss risks and alternatives in the Debtors' Nicaragua operations.	0.5	1,205.00	602.50
11	1/2/24	Gaston, Bryan	Participate on call with S. Donehoo, M. Morton, F. Batlle (ACG) to discuss risks and alternatives in the Debtors' Nicaragua operations.	0.5	1,285.00	642.50
11	1/30/24	Gaston, Bryan	Correspond with M. Morton (ACG), E. Jones, L. Smith, G. Wilkes, (OMM) regarding replacement of Debtors' accounts receivable collection service.	0.1	1,285.00	128.50
<b>11 Subtotal</b>				<b>1.1</b>		<b>1,373.50</b>
12	12/30/23	Morton, Michael	Review and prepare summary of First Day Motions and Declaration.	3.2	1,205.00	3,856.00
12	1/4/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss comments to second day pleadings.	0.6	1,205.00	723.00
12	1/4/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss comments to second day pleadings.	0.6	1,285.00	771.00
12	1/4/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss and coordinate case updates and analysis of proposed second day pleadings.	0.1	1,205.00	120.50
12	1/4/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss and coordinate case updates and analysis of proposed second day pleadings.	0.1	1,285.00	128.50
12	1/4/24	Gaston, Bryan	Read, review and prepare comments to motions proposed by Debtors in support second day hearings.	1.6	1,285.00	2,056.00
12	1/6/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) regarding Debtors proposed supplement to its cash management motion.	0.1	1,285.00	128.50
12	1/6/24	Gaston, Bryan	Read, review and analyze Debtors' proposed supplement to its cash management motion.	0.2	1,285.00	257.00
12	1/7/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss comments to Debtor second day pleadings.	0.6	1,205.00	723.00
12	1/7/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss comments to Debtor second day pleadings.	0.6	1,285.00	771.00
12	1/7/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) regarding Debtors' proposed second day pleadings and transaction process letter.	0.2	1,285.00	257.00
12	1/7/24	Morton, Michael	Review and comment on proposed interim orders in connection with January 9 hearing.	0.7	1,205.00	843.50
12	1/8/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith, M. Hinker (OMM) regarding further comments to final cash management order.	0.2	1,285.00	257.00

MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)  
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FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
12	1/11/24	Gaston, Bryan	Correspond with M. Morton (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith (OMM) regarding draft of second interim cash collateral order.	0.2	1,285.00	257.00
<b>12 Subtotal</b>				<b>9.0</b>		<b>11,149.00</b>
13	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss Debtors' proposed payment to non-Debtor affiliates.	0.2	1,205.00	241.00
13	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) to discuss Debtors' proposed payment to non-Debtor affiliates.	0.2	1,285.00	257.00
13	5/3/24	Gaston, Bryan	Continue and complete preparation of Ankura's first interim fee application for the period December 29, 2023 to March 31, 2024.	0.7	1,285.00	899.50
13	5/3/24	Gaston, Bryan	Begin preparation of Ankura's first interim fee application for the period December 29, 2023 to March 31, 2024.	0.6	1,285.00	771.00
13	5/3/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding Ankura's first interim fee application for the period December 29, 2023 to March 31, 2024.	0.1	1,285.00	128.50
13	5/7/24	Gaston, Bryan	Telephonically participate in continued 341 meeting of the Debtors.	0.6	1,285.00	771.00
<b>13 Subtotal</b>				<b>2.4</b>		<b>3,068.00</b>
15	1/9/24	Morton, Michael	Participate on call with B. Gaston (ACG), J. Vizzini, J. Esposito, J. Wau (BRG) to discuss diligence requests and negotiations with Debtor in support of DIP financing and the sale process.	0.2	1,205.00	241.00
15	1/9/24	Gaston, Bryan	Participate on call with M. Morton (ACG), J. Vizzini, J. Esposito, J. Wau (BRG) to discuss diligence requests and negotiations with Debtor in support of DIP financing and the sale process.	0.2	1,285.00	257.00
15	1/9/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss call with pre-petition secured lender advisors and coordinate and prioritize workstreams.	0.1	1,205.00	120.50
15	1/9/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss call with pre-petition secured lender advisors and coordinate and prioritize workstreams.	0.1	1,285.00	128.50
<b>15 Subtotal</b>				<b>0.6</b>		<b>747.00</b>
16	1/4/24	Yeldezan, Greg	Analyze Mercon VDR data and UCC requested diligence items for completeness and follow-up missing items.	3.4	595.00	2,023.00
16	1/4/24	Yeldezan, Greg	Continued review and analysis of Mercon VDR data uploads.	1.6	595.00	952.00
16	1/4/24	Yeldezan, Greg	Continued VDR comparisons with diligence requests.	1.9	595.00	1,130.50
16	1/4/24	Yeldezan, Greg	Setup and populate Mercon ShareFile for data consolidation with UCC counsel.	1.3	595.00	773.50
16	1/5/24	Yeldezan, Greg	Continued Mercon diligence and analysis of VDR documents.	3.2	595.00	1,904.00
16	1/5/24	Yeldezan, Greg	Reconcile Mercon new VDR data uploads.	0.7	595.00	416.50
16	1/5/24	Yeldezan, Greg	Review and coordinate consolidation of Rabobank's data requests.	1.2	595.00	714.00
16	1/5/24	Yeldezan, Greg	Troubleshoot Rabobank data requests, and errors in attempt to open data package.	0.7	595.00	416.50
16	1/8/24	Yeldezan, Greg	Continued diligence on VDR materials.	2.7	595.00	1,606.50
16	1/8/24	Yeldezan, Greg	Continued VDR reconciliations and upload missing files.	1.1	595.00	654.50
16	1/8/24	Yeldezan, Greg	Mercon VDR data reconciliation with Baker McKenzie new data.	1.4	595.00	833.00
16	1/9/24	Yeldezan, Greg	Reconcile new VDR data with existing versions.	1.5	595.00	892.50
16	1/12/24	Yeldezan, Greg	Continued Mercon document diligence review.	1.5	595.00	892.50
16	1/17/24	Yeldezan, Greg	Reconcile VDR files and AR data.	0.4	595.00	238.00
16	1/18/24	Yeldezan, Greg	Review and analyze intercompany transactions.	2.7	595.00	1,606.50
16	1/19/24	Yeldezan, Greg	Continued intercompany analysis and reconciliation.	3.4	595.00	2,023.00
16	1/22/24	Yeldezan, Greg	Reconcile and verify additional VDR data.	0.3	595.00	178.50
16	1/22/24	Yeldezan, Greg	Review latest materials with requested diligence items.	1.4	595.00	833.00
16	1/23/24	Yeldezan, Greg	Review IOI documents.	0.5	595.00	297.50
16	2/1/24	Morton, Michael	Review and comment on Committee presentation materials regarding working capital, asset, and liability by Debtor.	0.8	1,205.00	964.00
16	2/6/24	Morton, Michael	Review, comment, and prepare diligence questions regarding working capital and capital funding needs.	0.7	1,205.00	843.50
16	2/7/24	Morton, Michael	Review and comment on updates to deconsolidated Debtor-level working capital and asset analysis.	0.4	1,205.00	482.00
16	2/8/24	Morton, Michael	Correspondence and communication with Committee professionals regarding operating expenditures and proposed disbursements.	0.2	1,205.00	241.00
16	2/8/24	Morton, Michael	Correspondence and communication with Committee professionals regarding trended accounts receivable and inventory balances.	0.3	1,205.00	361.50
16	2/8/24	Morton, Michael	Review and comment on trended borrowing base materials, including inventory trends.	0.8	1,205.00	964.00
16	2/9/24	Morton, Michael	Review and comment on trended working capital analysis.	0.4	1,205.00	482.00
16	2/13/24	Morton, Michael	Review updates prepared by Debtors regarding historical and projected accounts receivable and inventory balances.	0.4	1,205.00	482.00
16	2/14/24	Morton, Michael	Correspondence and communication with B. Gaston (ACG) regarding historical and projected accounts receivable and inventory balances.	0.3	1,205.00	361.50
16	2/15/24	Morton, Michael	Review and comment on Debtors' responses working capital changes and cash activity.	0.2	1,205.00	241.00
16	3/15/24	Morton, Michael	Prepare updates to projected AR and inventory balances.	0.8	1,205.00	964.00
<b>16 Subtotal</b>				<b>36.2</b>		<b>24,772.00</b>

**EXHIBIT C**  
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**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
17	12/29/23	Gaston, Bryan	Correspond with A. Weber (COC), M. Morton (ACG) regarding data site and transfer of files for due diligence and analysis.	0.1	1,285.00	128.50
17	12/29/23	Gaston, Bryan	Correspond with M. Morton (ACG) regarding information and diligence request list.	0.1	1,285.00	128.50
17	12/29/23	Gaston, Bryan	Read, review and revise information and diligence request list.	0.4	1,285.00	514.00
17	12/30/23	Gaston, Bryan	Begin review and analysis of Debtors' inventory and accounts receivable data.	0.8	1,285.00	1,028.00
17	12/30/23	Morton, Michael	Communications with H. Light (Riveron) regarding status of Committee diligence requests.	0.3	1,205.00	361.50
17	12/30/23	Morton, Michael	Prepare Committee due diligence request list.	2.4	1,205.00	2,892.00
17	1/2/24	Gaston, Bryan	Continued correspondence with M. Schofield, H. Light, A. Garcia, F. Cottrell, E. Corander, M. Marabio Calvo (Riveron) and M. Morton (ACG) regarding due diligence information requests.	0.1	1,285.00	128.50
17	1/2/24	Gaston, Bryan	Correspond with M. Schofield, H. Light, A. Garcia, F. Cottrell, E. Corander, M. Marabio Calvo (Riveron) and M. Morton (ACG) regarding due diligence information requests.	0.3	1,285.00	385.50
17	1/3/24	Morton, Michael	Participate on call with A. Webb (COC), B. Gaston (ACG) to discuss case updates and status of information requests.	0.5	1,205.00	602.50
17	1/3/24	Gaston, Bryan	Participate on call with A. Webb (COC), M. Morton (ACG) to discuss case updates and status of information requests.	0.5	1,285.00	642.50
17	1/3/24	Morton, Michael	Continue to review and analyze diligence materials prepared by Debtors.	2.1	1,205.00	2,530.50
17	1/3/24	Gaston, Bryan	Continued correspondence with M. Schofield (Riveron), M. Morton, G. Yeldezian (ACG) regarding due diligence information requests and VDR access.	0.1	1,285.00	128.50
17	1/3/24	Gaston, Bryan	Correspond with M. Schofield (Riveron), M. Morton, G. Yeldezian (ACG) regarding due diligence information requests and VDR access.	0.1	1,285.00	128.50
17	1/3/24	Morton, Michael	Review and analyze diligence materials prepared by Debtors.	2.4	1,205.00	2,892.00
17	1/3/24	Morton, Michael	Review diligence materials prepared by Debtors and prepare summary.	0.7	1,205.00	843.50
17	1/4/24	Gaston, Bryan	Begin review and analysis of Debtors' VDR and its related files and documentation.	1.1	1,285.00	1,413.50
17	1/5/24	Morton, Michael	Review diligence materials prepared by Debtors and prepare summary.	0.9	1,205.00	1,084.50
17	1/6/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes (OMM) regarding Debtors' proposal to Syndicate lender to support resumption of inventory purchases.	0.1	1,285.00	128.50
17	1/6/24	Gaston, Bryan	Review and analyze Debtors' proposal to Syndicate lender to support resumption of inventory purchases.	0.3	1,285.00	385.50
17	1/8/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron) regarding fulfillment of due diligence requests.	0.2	1,285.00	257.00
17	1/8/24	Gaston, Bryan	Correspond with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron) regarding fulfillment of due diligence requests.	0.2	1,285.00	257.00
17	1/8/24	Gaston, Bryan	Further continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron) regarding fulfillment of due diligence requests.	0.1	1,285.00	128.50
17	1/9/24	Gaston, Bryan	Analysis of accounts receivable in Debtors' 11/30/23 borrowing base certificate.	0.2	1,285.00	257.00
17	1/9/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), M. Schofield, A. Garcia-Miro, H. Light; E. Cronander, M. Marambio Calvo, F. Cottrell (Riveron), P. Keenan, J. Dodd, K. Whitman (CW), E. Jones, L. Smith, G. Wilkes, L. Strubeck (OMM) regarding fulfillment of due diligence requests.	0.1	1,285.00	128.50
17	1/9/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG) regarding analysis of accounts receivable in Debtors' 11/30/23 borrowing base certificate.	0.1	1,285.00	128.50
17	1/22/24	Morton, Michael	Review diligence materials received from Debtors, provide comments, and prepare updates to diligence requests.	1.3	1,205.00	1,566.50
17	1/25/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezian (ACG) regarding accounts receivable analysis.	0.1	1,285.00	128.50
17	1/26/24	Gaston, Bryan	Begin reading, reviewing and analyzing proposed application to employ GSX as Debtors' CCLO.	0.3	1,285.00	385.50
17	1/26/24	Gaston, Bryan	Begin reading, reviewing and analyzing proposed application to employ Rothchild as Debtors' investment bank.	0.3	1,285.00	385.50
17	1/29/24	Gaston, Bryan	Correspondence with M. Morton, G. Yeldezian (ACG) regarding documentation in support of Debtors' AR Insurance policies.	0.3	1,285.00	385.50
17	1/29/24	Morton, Michael	Review and analyze updated diligence materials prepared by Debtors.	1.6	1,205.00	1,928.00
17	2/1/24	Morton, Michael	Review and comment on updated financial due diligence materials.	1.2	1,205.00	1,446.00
17	2/2/24	Gaston, Bryan	Begin comparative analysis of Debtors' 11/30/23 and 1/26/24 borrowing base certificates.	1.2	1,285.00	1,542.00
17	2/2/24	Gaston, Bryan	Continue and complete comparative analysis of Debtors' 11/30/23 and 1/26/24 borrowing base certificates.	1.4	1,285.00	1,799.00
<b>17 Subtotal</b>				<b>21.9</b>		<b>27,069.50</b>
18	1/9/24	Gaston, Bryan	Read, review and analyze Debtors' security contract with V2.	0.2	1,285.00	257.00



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## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
18	4/12/24	Morton, Michael	Prepare list of executory contracts that may be required for assumption to support wind-down.	0.9	1,205.00	1,084.50
18	4/15/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding Debtors' first proposed omnibus contract rejection.	0.3	1,285.00	385.50
18	4/15/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding Debtors' second proposed omnibus contract rejection.	0.3	1,285.00	385.50
18	4/15/24	Morton, Michael	Review and comment on contract rejection motion.	0.4	1,205.00	482.00
18	4/25/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding contract rejections proposed by Debtors.	0.1	1,285.00	128.50
18	4/25/24	Gaston, Bryan	Correspond with Riveron team and M. Morton, G. Yeldezian (ACG) regarding contract rejections proposed by Debtors.	0.1	1,285.00	128.50
18	4/26/24	Gaston, Bryan	Continued correspondence with Riveron team and M. Morton, G. Yeldezian (ACG) regarding contract rejections proposed by Debtors.	0.1	1,285.00	128.50
18	4/29/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding contract rejection motions filed by Debtors.	0.1	1,285.00	128.50
18	4/29/24	Gaston, Bryan	Participate on call with H. Light, M. Schofield, F. Contrell, E. Cronander (Riveron) to discuss proposed contract rejections.	0.3	1,285.00	385.50
<b>18 Subtotal</b>				<b>2.8</b>		<b>3,494.00</b>
19	12/30/23	Morton, Michael	Participate on call with B. Gaston (ACG), B. Cahn, J. Dodd (BM), F. Contrell (Riveron), G. Wilkes (OMM) to discuss proposed payments to non-debtor employees.	0.5	1,205.00	602.50
19	12/30/23	Gaston, Bryan	Participate on call with M. Morton (ACG), B. Cahn, J. Dodd (BM), F. Contrell (Riveron), G. Wilkes (OMM) to discuss proposed payments to non-debtor employees.	0.5	1,285.00	642.50
19	12/30/23	Morton, Michael	Participate on call with B. Gaston (ACG) and G. Wilkes (OMM) to discuss proposed payments to non-debtor employees.	0.2	1,205.00	241.00
19	12/30/23	Gaston, Bryan	Participate on call with M. Morton (ACG) and G. Wilkes (OMM) to discuss proposed payments to non-debtor employees.	0.2	1,285.00	257.00
19	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss Debtors proposal to pay non-debtor employee obligations from the estate.	0.2	1,205.00	241.00
19	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss Debtors proposal to pay non-debtor employee obligations from the estate.	0.2	1,285.00	257.00
19	1/8/24	Morton, Michael	Participate on call with B. Gaston (ACG), L. Smith (OMM) to discuss Debtors proposal to pay non-debtor employee obligations from the estate.	0.1	1,205.00	120.50
19	1/8/24	Gaston, Bryan	Participate on call with M. Morton (ACG), L. Smith (OMM) to discuss Debtors proposal to pay non-debtor employee obligations from the estate.	0.1	1,285.00	128.50
19	1/8/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, E. Jones, L. Smith (OMM) regarding Debtors' proposal to pay non-debtor employee obligations from the estate.	0.1	1,285.00	128.50
19	1/9/24	Gaston, Bryan	Correspond with M. Morton (ACG), L. Strubeck, G. Wilkes, E. Jones, L. Smith, S. Drake (OMM) regarding proposed revisions to draft final employee wages order.	0.2	1,285.00	257.00
19	1/9/24	Gaston, Bryan	Read, review and analyze schedule of proposed employee severance, KERP and KEIP payments.	0.4	1,285.00	514.00
19	1/11/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding draft supplement to cash management and employee motion.	0.2	1,285.00	257.00
19	2/28/24	Gaston, Bryan	Correspond with H. Light (Riveron) regarding Debtors' proposed KERP motion.	0.1	1,285.00	128.50
19	2/28/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding Debtors' proposed KERP motion.	0.1	1,285.00	128.50
19	2/28/24	Gaston, Bryan	Read, review and analyze docket entry 213 seeking authority for Debtors to implement KERP plan.	0.3	1,285.00	385.50
19	2/29/24	Gaston, Bryan	Correspond with H. Light (Riveron), J. Dodd, P. Keenan (BM), G. Wilkes, L. Smith (OMM), M. Morton (ACG), and R. Weber (CB) regarding KERP proposed by Debtors.	0.3	1,285.00	385.50
19	3/20/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding supplement to wages motion for payment of severance to non-Debtors.	0.2	1,285.00	257.00
<b>19 Subtotal</b>				<b>3.9</b>		<b>4,931.50</b>
20	4/11/24	Morton, Michael	Review and summarize monthly operating reports.	1.3	1,205.00	1,566.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Agro International Holding B.V.	0.1	1,285.00	128.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Cisa Export S.A.	0.1	1,285.00	128.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Comercial Internacional de Granos de Honduras, S.A. de C.V.	0.1	1,285.00	128.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Distribuidora de Granos de Nicaragua, Sociedad Anónima.	0.1	1,285.00	128.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Mercafe Vietnam LTD.	0.1	1,285.00	128.50

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Code	Date	Professional	Activity	Hours	Rate	Fees
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Mercon Brasil Comércio de Café Ltda.	0.1	1,285.00	128.50
20	6/13/24	Gaston, Bryan	Read, review and analyze April monthly operating report for Debtor Mercapital de Nicaragua, S.A .	0.1	1,285.00	128.50
<b>20 Subtotal</b>				<b>2.0</b>		<b>2,466.00</b>
22	1/9/24	Gaston, Bryan	Correspond with N. Hendrix (OMM), M. Morton, G. Yeldezian (ACG) regarding support of lien analysis.	0.1	1,285.00	128.50
22	1/10/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezian (ACG) and N. Hendrix, G. Olivera (OMM) to discuss UCC lien analysis of Debtors assets purported to be encumbered.	0.2	1,205.00	241.00
22	1/10/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezian (ACG) and N. Hendrix, G. Olivera (OMM) to discuss UCC lien analysis of Debtors assets purported to be encumbered.	0.2	1,285.00	257.00
22	1/10/24	Yeldezian, Greg	Participate on call with M. Morton, B. Gaston (ACG) and N. Hendrix, G. Olivera (OMM) to discuss UCC lien analysis of Debtors assets purported to be encumbered.	0.2	595.00	119.00
22	1/10/24	Morton, Michael	Prepare scoping materials to support lien review.	1.3	1,205.00	1,566.50
22	2/27/24	Gaston, Bryan	Continued correspondence with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) regarding Vietnam legal entity and inventory collateral in support of lien search.	0.1	1,285.00	128.50
22	2/27/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding diligence questions surrounding Vietnam inventory in support of lien search analysis.	0.3	1,285.00	385.50
<b>22 Subtotal</b>				<b>2.4</b>		<b>2,826.00</b>
23	12/29/23	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes (OMM), A. Weber, S. Troop (COC) to discuss case background, events leading up to the chapter 11 filing, and prioritize tasks and information requests.	0.5	1,205.00	602.50
23	12/29/23	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes (OMM), A. Weber, S. Troop (COC) to discuss case background, events leading up to the chapter 11 filing, and prioritize tasks and information requests.	0.5	1,285.00	642.50
23	12/31/23	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss and coordinate case updates, priorities, analyses and workstreams.	0.2	1,205.00	241.00
23	12/31/23	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss and coordinate case updates, priorities, analyses and workstreams.	0.2	1,285.00	257.00
23	12/31/23	Gaston, Bryan	Correspond with M. Morton (ACG) regarding case updates to UCC.	0.3	1,285.00	385.50
23	1/2/24	Yeldezian, Greg	Participate on introductory call with B. Gaston (ACG) to discuss case background, issues and priorities.	0.3	595.00	178.50
23	1/2/24	Gaston, Bryan	Participate on introductory call with G. Yeldezian (ACG) to discuss case background, issues and priorities.	0.3	1,285.00	385.50
23	1/2/24	Morton, Michael	Communications with Committee members regarding confidentiality requirements.	0.3	1,205.00	361.50
23	1/3/24	Morton, Michael	Participate on call with L. Strubeck, G. Wilkes (OMM), B. Gaston (ACG) to discuss case updates and prepare for Participate on call with lender counsel.	0.7	1,205.00	843.50
23	1/3/24	Gaston, Bryan	Participate on call with L. Strubeck, G. Wilkes (OMM), M. Morton (ACG) to discuss case updates and prepare for Participate on call with lender counsel.	0.7	1,285.00	899.50
23	1/3/24	Morton, Michael	Communications with E. Jones (OMM) to address working group list and contact parties.	0.4	1,205.00	482.00
23	1/4/24	Morton, Michael	Prepare summary materials for Committee update.	1.5	1,205.00	1,807.50
23	1/4/24	Morton, Michael	Review and comment on weekly Committee update agenda.	0.3	1,205.00	361.50
23	1/5/24	Yeldezian, Greg	Correspondence with E. Jones (OMM) regarding Rabobank data and VDR consolidation moving forward.	0.3	595.00	178.50
23	1/9/24	Yeldezian, Greg	Analyze potential lien values for OMM targeted review.	0.8	595.00	476.00
23	1/11/24	Yeldezian, Greg	Correspondence with B. Gaston (ACG) regarding cash collateral budget.	0.4	595.00	238.00
23	1/11/24	Gaston, Bryan	Read, review and revise draft presentation materials for UCC meeting on January 12, 2024.	1.2	1,285.00	1,542.00
23	1/12/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and members of UCC to discuss case updates.	0.4	1,205.00	482.00
23	1/12/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and members of UCC to discuss case updates.	0.4	1,285.00	514.00
23	1/12/24	Yeldezian, Greg	Participate on call with M. Morton, B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and members of UCC to discuss case updates.	0.4	595.00	238.00
23	1/12/24	Gaston, Bryan	Prepare for weekly update call with UCC.	0.2	1,285.00	257.00
23	1/15/24	Morton, Michael	Review and comment on Committee presentation materials.	2.1	1,205.00	2,530.50
23	1/16/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss preparation of and revisions to UCC materials .	0.2	1,205.00	241.00
23	1/16/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss preparation of and revisions to UCC materials.	0.2	1,285.00	257.00
23	1/16/24	Morton, Michael	Second call with B. Gaston (ACG) to discuss preparation of and revisions to UCC materials.	0.2	1,205.00	241.00
23	1/16/24	Gaston, Bryan	Second call with M. Morton (ACG) to discuss preparation of and revisions to UCC materials.	0.2	1,285.00	257.00

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23	1/16/24	Gaston, Bryan	Correspond with M. Morton (ACG) regarding preparation of and revisions to UCC materials.	0.1	1,285.00	128.50
23	1/16/24	Morton, Michael	Prepare updates to Committee presentation materials.	1.3	1,205.00	1,566.50
23	1/16/24	Gaston, Bryan	Review and revisions to draft of UCC materials.	0.9	1,285.00	1,156.50
23	1/17/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate case updates and priorities.	0.4	1,205.00	482.00
23	1/17/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate case updates and priorities.	0.4	1,285.00	514.00
23	1/18/24	Morton, Michael	Participate in weekly call with Riveron, Baker McKenzie, Rothchild, O'Melveny and B. Gaston (ACG) to discuss case updates and sale process.	0.7	1,205.00	843.50
23	1/18/24	Gaston, Bryan	Participate in weekly call with Riveron, Baker McKenzie, Rothchild, O'Melveny and M. Morton (ACG) to discuss case updates and sale process.	0.7	1,285.00	899.50
23	1/19/24	Morton, Michael	Weekly update call with B. Gaston, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and Unsecured Creditor Committee members to discuss case updates.	0.8	1,205.00	964.00
23	1/19/24	Yeldezian, Greg	Weekly update call with B. Gaston, M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and Unsecured Creditor Committee members to discuss case updates.	0.9	595.00	535.50
23	1/19/24	Gaston, Bryan	Weekly update call with M. Morton, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and Unsecured Creditor Committee members to discuss case updates.	0.8	1,285.00	1,028.00
23	1/23/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate updates and prioritize workstreams.	0.5	1,205.00	602.50
23	1/23/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate updates and prioritize workstreams.	0.5	1,285.00	642.50
23	1/25/24	Morton, Michael	Participate in weekly call with B. Gaston (ACG), L. Smith (OMM) and Debtor advisors.	0.5	1,205.00	602.50
23	1/25/24	Gaston, Bryan	Participate in weekly call with M. Morton (ACG), L. Smith (OMM) and Debtor advisors.	0.5	1,285.00	642.50
23	1/25/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss case updates.	0.2	1,205.00	241.00
23	1/25/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss case updates.	0.2	1,285.00	257.00
23	1/25/24	Gaston, Bryan	Continue and complete preparation of draft UCC materials to communicate case updates.	0.9	1,285.00	1,156.50
23	1/26/24	Yeldezian, Greg	Participate on call with B. Gaston, M. Morton (ACG), L. Smith, E. Jones, G. Wilkes (OMM) and UCC members to discuss case updates.	0.5	595.00	297.50
23	1/26/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezian (ACG), L. Smith, E. Jones, G. Wilkes (OMM) and UCC members to discuss case updates.	0.5	1,205.00	602.50
23	1/26/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezian (ACG), L. Smith, E. Jones, G. Wilkes (OMM) and UCC members to discuss case updates.	0.5	1,285.00	642.50
23	1/26/24	Morton, Michael	Prepare for call with B. Gaston, G. Yeldezian (ACG), L. Smith, E. Jones, G. Wilkes (OMM) and UCC members to discuss case updates.	0.4	1,205.00	482.00
23	1/26/24	Gaston, Bryan	Prepare for call with M. Morton, G. Yeldezian (ACG), L. Smith, E. Jones, G. Wilkes (OMM) and UCC members to discuss case updates.	0.4	1,285.00	514.00
23	1/30/24	Morton, Michael	Participate on call with B. Gaston (ACG) E. Jones, L. Smith, G. Wilkes, (OMM) to discuss and coordinate case updates.	0.3	1,205.00	361.50
23	1/30/24	Gaston, Bryan	Participate on call with M. Morton (ACG) E. Jones, L. Smith, G. Wilkes, (OMM) to discuss and coordinate case updates.	0.3	1,285.00	385.50
23	1/30/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss and coordinate case updates.	0.2	1,205.00	241.00
23	1/30/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss and coordinate case updates.	0.2	1,285.00	257.00
23	1/30/24	Gaston, Bryan	Revise draft materials to update UCC on case developments and updates.	0.3	1,285.00	385.50
23	1/30/24	Gaston, Bryan	Revise draft materials to update UCC on case updates.	0.1	1,285.00	128.50
23	1/31/24	Gaston, Bryan	Continue development of update materials to the UCC.	1.2	1,285.00	1,542.00
23	2/1/24	Gaston, Bryan	Continue and complete materials to provide case updates to the UCC.	1.4	1,285.00	1,799.00
23	2/1/24	Gaston, Bryan	Continued correspondence with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding proposed agenda to weekly call with UCC and draft materials in support of same.	0.1	1,285.00	128.50
23	2/1/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding proposed agenda to weekly call with UCC and draft materials in support of same.	0.1	1,285.00	128.50
23	2/1/24	Morton, Michael	Correspondence and communication with Committee professionals regarding Committee update agenda and discussion items.	0.2	1,205.00	241.00
23	2/1/24	Gaston, Bryan	Revise materials to update UCC on case developments and updates.	0.2	1,285.00	257.00
23	2/2/24	Morton, Michael	Participate on weekly call with G. Wilkes, E. Jones, L. Smith (OMM), B. Gaston, G. Yeldezian (ACG) and members of the UCC to discuss case updates.	0.6	1,205.00	723.00
23	2/2/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, E. Jones, L. Smith (OMM), M. Morton, G. Yeldezian (ACG) and members of the UCC to discuss case updates.	0.6	1,285.00	771.00

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23	2/2/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding case strategy.	0.3	1,205.00	361.50
23	2/2/24	Morton, Michael	Participate on call with Committee Chair and G. Wilkes (OMM) regarding sale process.	0.7	1,205.00	843.50
23	2/6/24	Morton, Michael	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), B. Gaston (ACG) to discuss case updates and coordinate activities and workstreams.	0.4	1,205.00	482.00
23	2/6/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) to discuss case updates and coordinate activities and workstreams.	0.4	1,285.00	514.00
23	2/6/24	Morton, Michael	Participate on call with B. Gaston (ACG) to prepare for weekly call with UCC counsel.	0.1	1,205.00	120.50
23	2/6/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to prepare for weekly call with UCC counsel.	0.1	1,285.00	128.50
23	2/8/24	Gaston, Bryan	Participate on weekly update call with M. Morton (ACG), Debtors advisors Riveron and Baker McKenzie and G. Wilkes, L. Smith (OMM).	0.6	1,285.00	771.00
23	2/8/24	Gaston, Bryan	Prepare for weekly update call with M. Morton (ACG), Debtors advisors Riveron and Baker McKenzie and G. Wilkes, L. Smith (OMM).	0.1	1,285.00	128.50
23	2/8/24	Morton, Michael	Participate on weekly update call with B. Gaston (ACG), Debtors advisors Riveron and Baker McKenzie and G. Wilkes, L. Smith (OMM) (partial attendance).	0.3	1,205.00	361.50
23	2/8/24	Morton, Michael	Prepare for weekly update call with B. Gaston (ACG), Debtors advisors Riveron and Baker McKenzie and G. Wilkes, L. Smith (OMM).	0.1	1,205.00	120.50
23	2/9/24	Morton, Michael	Participate on call with B. Gaston (ACG) to prepare for weekly call with UCC counsel and committee members.	0.1	1,205.00	120.50
23	2/9/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to prepare for weekly call with UCC counsel and committee members.	0.1	1,285.00	128.50
23	2/9/24	Morton, Michael	Participate on weekly call with G. Wilkes, E. Jones, L. Smith (OMM), B. Gaston, G. Yeldezian (ACG) and members of the UCC to discuss case updates.	0.5	1,205.00	602.50
23	2/9/24	Yeldezian, Greg	Participate on weekly call with G. Wilkes, E. Jones, L. Smith (OMM), B. Gaston, M. Morton (ACG) and members of the UCC to discuss case updates.	0.5	595.00	297.50
23	2/9/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, E. Jones, L. Smith (OMM), M. Morton, G. Yeldezian (ACG) and members of the UCC to discuss case updates.	0.4	1,285.00	514.00
23	2/9/24	Morton, Michael	Correspondence and communication with Committee professionals regarding pre and postpetition accounts receivable and inventory activity.	0.2	1,205.00	241.00
23	2/9/24	Morton, Michael	Prepare for weekly call with G. Wilkes, E. Jones, L. Smith (OMM), G. Yeldezian (ACG) and members of the UCC to discuss case updates.	0.2	1,205.00	241.00
23	2/9/24	Gaston, Bryan	Prepare individually for weekly call with UCC counsel and committee members.	0.1	1,285.00	128.50
23	2/13/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate workstreams and case updates.	0.4	1,205.00	482.00
23	2/13/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss and coordinate workstreams and case updates.	0.4	1,285.00	514.00
23	2/15/24	Gaston, Bryan	Participate on weekly call with Debtor advisors.	0.5	1,285.00	642.50
23	2/15/24	Morton, Michael	Participate on weekly call with H. Light (Riveron), P. Keenan (BM), G. Wilkes (OMM) and other Debtor and Committee representatives regarding status of restructuring process.	0.5	1,205.00	602.50
23	2/15/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) regarding Committee agenda.	0.1	1,205.00	120.50
23	2/15/24	Morton, Michael	Review and comment on Committee agenda and presentation materials.	0.3	1,205.00	361.50
23	2/15/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes (OMM) to discuss case updates and coordinate workstreams.	0.4	1,285.00	514.00
23	2/16/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezian (ACG), G. Wilkes, L. Smith (OMM) and UCC committee members to discuss case updates.	0.5	1,205.00	602.50
23	2/16/24	Yeldezian, Greg	Participate on call with M. Morton, B. Gaston (ACG), G. Wilkes, L. Smith (OMM) and UCC committee members to discuss case updates.	0.5	595.00	297.50
23	2/16/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezian (ACG), G. Wilkes, L. Smith (OMM) and UCC committee members to discuss case updates.	0.5	1,285.00	642.50
23	2/16/24	Morton, Michael	Participate on call with B. Gaston (ACG) to prepare for weekly update call with UCC counsel and committee members.	0.2	1,205.00	241.00
23	2/16/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to prepare for weekly update call with UCC counsel and committee members.	0.2	1,285.00	257.00
23	2/16/24	Yeldezian, Greg	Correspondence and planning with B. Gaston, M. Morton (ACG) on convenience claims analysis.	0.3	595.00	178.50
23	2/20/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates and coordinate workstreams.	0.4	1,205.00	482.00
23	2/20/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates and coordinate workstreams.	0.4	1,285.00	514.00

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23	2/21/24	Morton, Michael	Participate on weekly call with H. Light (Riveron), P. Keenan (BM), G. Wilkes (OMM) and other Debtor and Committee representatives regarding status of restructuring process.	0.3	1,205.00	361.50
23	2/21/24	Morton, Michael	Prepare for weekly call with H. Light (Riveron), P. Keenan (BM), G. Wilkes (OMM) and other Debtor and Committee representatives regarding status of restructuring process.	0.1	1,205.00	120.50
23	2/22/24	Gaston, Bryan	Partial participation on weekly debtor advisor call.	0.4	1,285.00	514.00
23	2/22/24	Morton, Michael	Review and comment on UCC weekly agenda.	0.3	1,205.00	361.50
23	2/23/24	Morton, Michael	Participate on weekly call with UCC members, B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates.	0.4	1,205.00	482.00
23	2/23/24	Gaston, Bryan	Participate on weekly call with UCC members, M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates.	0.4	1,285.00	514.00
23	2/23/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding case updates and strategy.	0.3	1,205.00	361.50
23	2/26/24	Gaston, Bryan	Correspond with E. Jones, G. Wilkes, L. Smith (OMM), M. Morton (ACG) and UCC committee members regarding update on key filings.	0.2	1,285.00	257.00
23	2/27/24	Morton, Michael	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM) and B. Gaston (ACG) to discuss case updates and coordinate priorities and workstreams.	0.3	1,205.00	361.50
23	2/27/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM) and M. Morton (ACG) to discuss case updates and coordinate priorities and workstreams.	0.3	1,285.00	385.50
23	2/27/24	Gaston, Bryan	Continued correspondence with L. Smith, E. Jones, G. Wilkes (OMM), M. Morton (ACG) and UCC committee members regarding updates related to key filings.	0.1	1,285.00	128.50
23	2/27/24	Gaston, Bryan	Prepare for weekly call with G. Wilkes, L. Smith, E. Jones (OMM) and M. Morton (ACG) to discuss case updates and coordinate priorities and workstreams.	0.2	1,285.00	257.00
23	2/29/24	Gaston, Bryan	Correspond with M. Morton (ACG), L. Smith, G. Wilkes (OMM) regarding preparation for weekly call with Debtors' advisors to discuss case updates.	0.1	1,285.00	128.50
23	3/1/24	Morton, Michael	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), B. Gaston, G. Yeldezian (ACG) and UCC members to discuss case updates.	0.4	1,205.00	482.00
23	3/1/24	Yeldezian, Greg	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton, B. Gaston (ACG) and UCC members to discuss case updates.	0.4	595.00	238.00
23	3/1/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton, G. Yeldezian (ACG) and UCC members to discuss case updates.	0.4	1,285.00	514.00
23	3/1/24	Gaston, Bryan	Prepare for weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton (ACG) and UCC members to discuss case updates.	0.1	1,285.00	128.50
23	3/4/24	Morton, Michael	Participate on call with A. Weber (COC), B. Gaston (ACG) and G. Wilkes (OMM) to debrief from call with secured lenders and its financial advisors.	0.2	1,205.00	241.00
23	3/4/24	Gaston, Bryan	Participate on call with A. Weber (COC), M. Morton (ACG) and G. Wilkes (OMM) to debrief from call with secured lenders and its financial advisors.	0.2	1,285.00	257.00
23	3/5/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates, prioritize and coordinate workstreams.	0.4	1,205.00	482.00
23	3/5/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates, prioritize and coordinate workstreams.	0.4	1,285.00	514.00
23	3/7/24	Gaston, Bryan	Correspond with G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding agenda and preparation for weekly call with UCC members.	0.1	1,285.00	128.50
23	3/8/24	Morton, Michael	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), B. Gaston, G. Yeldezian (ACG) and UCC members to discuss case update.	0.3	1,205.00	361.50
23	3/8/24	Yeldezian, Greg	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton, B. Gaston (ACG) and UCC members to discuss case update.	0.3	595.00	178.50
23	3/8/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton, G. Yeldezian (ACG) and UCC members to discuss case update.	0.3	1,285.00	385.50
23	3/18/24	Gaston, Bryan	Participate on call with L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	3/19/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM), Riveron and BM to discuss case updates.	0.6	1,205.00	723.00
23	3/19/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM), Riveron and BM to discuss case updates.	0.6	1,285.00	771.00
23	3/19/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates.	0.3	1,205.00	361.50
23	3/19/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) to discuss case updates.	0.3	1,285.00	385.50
23	3/19/24	Morton, Michael	Prepare for call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM), Riveron and BM to discuss case updates.	0.1	1,205.00	120.50
23	3/19/24	Gaston, Bryan	Prepare for call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM), Riveron and BM to discuss case updates.	0.1	1,285.00	128.50

**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
23	3/21/24	Gaston, Bryan	Continued correspondence with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding agenda and preparation for weekly meeting with UCC members.	0.2	1,285.00	257.00
23	3/22/24	Morton, Michael	Participate on weekly call with B. Gaston, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	1,205.00	241.00
23	3/22/24	Yeldezian, Greg	Participate on weekly call with M. Morton, B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	595.00	119.00
23	3/22/24	Gaston, Bryan	Participate on weekly call with M. Morton, G. Yeldezian (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	3/25/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding professional fee projections and case strategy.	0.4	1,205.00	482.00
23	3/28/24	Morton, Michael	Participate on weekly call with Debtor advisors Riveron and Baker McKenzie, G. Wilkes, L. Smith (OMM) and B. Gaston (ACG) to discuss and coordinate case updates.	0.3	1,205.00	361.50
23	3/28/24	Gaston, Bryan	Participate on weekly call with Debtor advisors Riveron and Baker McKenzie, G. Wilkes, L. Smith (OMM) and M. Morton (ACG) to discuss and coordinate case updates (partial participation).	0.2	1,285.00	257.00
23	4/5/24	Morton, Michael	Participate on weekly update call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM) and UCC members to discuss case updates.	0.1	1,205.00	120.50
23	4/5/24	Gaston, Bryan	Participate on weekly update call with M. Morton (ACG), G. Wilkes, L. Smith (OMM) and UCC members to discuss case updates.	0.1	1,285.00	128.50
23	4/5/24	Gaston, Bryan	Prepare for weekly call with Committee counsel and UCC members.	0.1	1,285.00	128.50
23	4/8/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding settlement procedures motion.	0.3	1,285.00	385.50
23	4/11/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding agenda for weekly call with UCC members.	0.1	1,285.00	128.50
23	4/11/24	Gaston, Bryan	Prepare for weekly call with Committee counsel and UCC members.	0.4	1,285.00	514.00
23	4/12/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	1,205.00	241.00
23	4/12/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith, E. Jones (OMM) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	4/12/24	Morton, Michael	Communication and correspondence with H. Light (Riveron) regarding proposed wind-down and executory contracts.	0.3	1,205.00	361.50
23	4/16/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) regarding contract rejection claims.	0.2	1,205.00	241.00
23	4/18/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), L. Smith, (OMM), R. Sainvil (BM), H. Light, M. Schofield (Riveron) to discuss case updates.	0.5	1,205.00	602.50
23	4/18/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), L. Smith, (OMM), R. Sainvil (BM), H. Light, M. Schofield (Riveron) to discuss case updates.	0.5	1,285.00	642.50
23	4/23/24	Morton, Michael	Participate on call with L. Smith, E. Jones (OMM), B. Gaston (ACG) to discuss case updates.	0.4	1,205.00	482.00
23	4/23/24	Gaston, Bryan	Participate on call with L. Smith, E. Jones (OMM), M. Morton (ACG) to discuss case updates.	0.4	1,285.00	514.00
23	4/25/24	Morton, Michael	Participate on weekly call with L. Smith, G. Wilkes (OMM), B. Gaston (ACG), J. Dodd (BM), M. Schofield (Riveron) to discuss cash updates.	0.5	1,205.00	602.50
23	4/25/24	Gaston, Bryan	Participate on weekly call with L. Smith, G. Wilkes (OMM), M. Morton (ACG), J. Dodd (BM), M. Schofield (Riveron) to discuss cash updates.	0.5	1,285.00	642.50
23	4/26/24	Morton, Michael	Participate on weekly call with L. Smith, G. Wilkes (OMM), B. Gaston (ACG) and UCC members to discuss case updates.	0.2	1,205.00	241.00
23	4/26/24	Gaston, Bryan	Participate on weekly call with L. Smith, G. Wilkes (OMM), M. Morton (ACG) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	4/30/24	Morton, Michael	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), B. Gaston (ACG) to discuss status of filing liquidating plan and other case updates.	0.2	1,205.00	241.00
23	4/30/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) to discuss status of filing liquidating plan and other case updates.	0.2	1,285.00	257.00
23	5/3/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, L. Smith (OMM), M. Morton (ACG) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	5/3/24	Morton, Michael	Participate on weekly call with G. Wilkes, L. Smith (OMM), B. Gaston (ACG) and UCC members to discuss case updates.	0.2	1,205.00	241.00
23	5/7/24	Morton, Michael	Participate on call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM) to discuss case updates.	0.5	1,205.00	602.50
23	5/7/24	Gaston, Bryan	Participate on call with M. Morton (ACG), G. Wilkes, L. Smith (OMM) to discuss case updates.	0.5	1,285.00	642.50
23	5/10/24	Morton, Michael	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), B. Gaston (ACG) and UCC members to discuss case updates.	0.2	1,205.00	241.00
23	5/10/24	Gaston, Bryan	Participate on weekly call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton (ACG) and UCC members to discuss case updates.	0.2	1,285.00	257.00
23	5/10/24	Morton, Michael	Prepare draft materials for Committee update.	0.8	1,205.00	964.00
23	5/10/24	Gaston, Bryan	Participate on call with G. Wilkes, L. Smith (OMM), P. Keenan (BM), H. Light (Riveron) to discuss case updates.	0.2	1,285.00	257.00

**EXHIBIT C**  
**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
23	5/14/24	Morton, Michael	Participate on call with H. Light, M. Schofield (Riveron) and B. Gaston (ACG) to discuss liquidation analysis.	0.5	1,205.00	602.50
23	5/14/24	Gaston, Bryan	Participate on call with H. Light, M. Schofield (Riveron) and M. Morton (ACG) to discuss liquidation analysis.	0.5	1,285.00	642.50
23	5/14/24	Morton, Michael	Participate on call with L. Smith, G. Wilkes (OMM) and B. Gaston (ACG) to discuss outcome of hearing to rule upon disclosure statement and other case updates.	0.4	1,205.00	482.00
23	5/14/24	Gaston, Bryan	Participate on call with L. Smith, G. Wilkes (OMM) and M. Morton (ACG) to discuss outcome of hearing to rule upon disclosure statement and other case updates.	0.4	1,285.00	514.00
23	5/17/24	Morton, Michael	Participate on call with G. Wilkes, L. Smith (OMM), B. Gaston (ACG) and UCC committee members to discuss case updates.	0.2	1,205.00	241.00
23	5/17/24	Gaston, Bryan	Participate on call with G. Wilkes, L. Smith (OMM), M. Morton (ACG) and UCC committee members to discuss case updates.	0.2	1,285.00	257.00
23	5/23/24	Gaston, Bryan	Participate on call with P. Keenan (BM), G. Wilkes, L. Smith (OMM), M. Scofield, H. Light (Riveron) to discuss case status updates.	0.3	1,285.00	385.50
23	5/24/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith (OMM), and UCC committee members to discuss case status updates.	0.2	1,285.00	257.00
23	5/24/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM), and UCC committee members to discuss case status updates.	0.2	1,205.00	241.00
23	5/30/24	Gaston, Bryan	Participate on call with P. Keenan (BM), G. Wilkes, L. Smith (OMM), M. Scofield, H. Light (Riveron) to discuss case status updates.	0.5	1,285.00	642.50
23	5/31/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith (OMM), and UCC committee members to discuss case status updates.	0.2	1,285.00	257.00
23	5/31/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith (OMM), and UCC committee members to discuss case status updates.	0.2	1,205.00	241.00
23	6/6/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding agenda for update call with UCC.	0.1	1,285.00	128.50
23	6/6/24	Gaston, Bryan	Correspond with L. Smith, E. Jones, G. Wilkes (OMM) and M. Morton (ACG) regarding Debtors' Directors and Officers insurance.	0.1	1,285.00	128.50
23	6/13/24	Morton, Michael	Prepare draft materials regarding case updates for Committee call.	1.1	1,205.00	1,325.50
23	6/13/24	Morton, Michael	Review and comment on Committee Agenda for weekly call.	0.3	1,205.00	361.50
23	6/13/24	Morton, Michael	Correspond with L. Smith, G. Wilkes (OMM), B. Gaston (ACG) regarding agenda for weekly UCC call.	0.1	1,205.00	120.50
23	6/13/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) regarding agenda for weekly UCC call.	0.1	1,285.00	128.50
23	6/14/24	Gaston, Bryan	Correspond with UCC Members, G. Wilkes, L. Smith (OMM) and M. Moton (ACG) regarding case updates.	0.1	1,285.00	128.50
23	6/20/24	Morton, Michael	Correspond with E. Jones, G. Wilkes, L. Smith (OMM), B. Gaston (ACG) regarding proposed agenda for weekly update call with UCC members.	0.1	1,205.00	120.50
23	6/20/24	Gaston, Bryan	Correspond with E. Jones, G. Wilkes, L. Smith (OMM), M. Morton (ACG) regarding proposed agenda for weekly update call with UCC members.	0.1	1,285.00	128.50
23	6/21/24	Gaston, Bryan	Participate on weekly update call with UCC Members and L. Smith (OMM) to discuss case updates.	0.2	1,285.00	257.00
23	7/1/24	Gaston, Bryan	Participate on call with L. Smith (OMM), M. Morton (ACG) and UCC committee members to discuss case status and plan confirmation.	0.2	1,285.00	257.00
<b>23 Subtotal</b>				<b>67.9</b>		<b>80,769.50</b>
24	12/29/23	Morton, Michael	Participate on call with B. Gaston (ACG), J. Vizzini, J. Esposito (BRG), G. Wilkes, L. Strubeck (OMM) to discuss case background and events leading up to the chapter 11 filing.	0.2	1,205.00	241.00
24	12/29/23	Gaston, Bryan	Participate on call with M. Morton (ACG), J. Vizzini, J. Esposito (BRG), G. Wilkes, L. Strubeck (OMM) to discuss case background and events leading up to the chapter 11 filing.	0.2	1,285.00	257.00
24	12/30/23	Morton, Michael	Communications with H. Light (Riveron) regarding current status of cases.	0.2	1,205.00	241.00
24	3/4/24	Morton, Michael	Participate on call with B. Gaston (ACG) to prepare for call with secured lenders and its financial advisors.	0.2	1,205.00	241.00
24	3/4/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to prepare for call with secured lenders and its financial advisors.	0.2	1,285.00	257.00
24	3/6/24	Gaston, Bryan	Correspond with M. Morton (ACG), J. Vizzini, J. Esposito (BRG) regarding liquidating trust discussions.	0.2	1,285.00	257.00
24	3/26/24	Morton, Michael	Correspondence and communication with J. Esposito (BRG) regarding professional fee budget.	0.2	1,205.00	241.00
<b>24 Subtotal</b>				<b>1.4</b>		<b>1,735.00</b>
26	2/15/24	Gaston, Bryan	Correspond with M. Morton, G. Yeldezan (ACG) regarding claim and convenience class analysis.	0.2	1,285.00	257.00
26	2/16/24	Morton, Michael	Participate on call with B. Gaston, G. Yeldezan (ACG) to discuss claim and convenience class analysis.	0.2	1,205.00	241.00
26	2/16/24	Gaston, Bryan	Participate on call with M. Morton, G. Yeldezan (ACG) to discuss claim and convenience class analysis.	0.2	1,285.00	257.00
26	2/16/24	Morton, Michael	Correspond with G. Wilkes (OMM) regarding potential settlement framework.	0.2	1,205.00	241.00

## MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
26	2/16/24	Morton, Michael	Draft illustrative settlement framework.	1.4	1,205.00	1,687.00
26	2/16/24	Morton, Michael	Participate on call with G. Wilkes (OMM) regarding potential settlement framework.	0.4	1,205.00	482.00
26	2/16/24	Morton, Michael	Prepare for call with G. Wilkes (OMM) regarding potential settlement framework.	0.1	1,205.00	120.50
26	2/19/24	Morton, Michael	Participate on call with G. Wilkes (OMM) regarding potential settlement proposal.	0.3	1,205.00	361.50
26	2/19/24	Morton, Michael	Prepare for call with G. Wilkes (OMM) regarding potential settlement proposal.	0.1	1,205.00	120.50
26	2/20/24	Morton, Michael	Correspondence and communication with A. Weber (UCC) regarding settlement proposal.	0.2	1,205.00	241.00
26	2/20/24	Morton, Michael	Participate on call with G. Wilkes (OMM) regarding settlement proposal.	0.2	1,205.00	241.00
26	2/29/24	Morton, Michael	Review and comment on proposed Committee settlement terms.	0.8	1,205.00	964.00
26	3/1/24	Morton, Michael	Participate on call with B. Gaston (ACG), L. Smith, G. Wilkes (OMM) regarding negotiations surrounding formation of and terms for liquidating trust.	0.7	1,205.00	843.50
26	3/1/24	Gaston, Bryan	Participate on call with M. Morton (ACG), L. Smith, G. Wilkes (OMM) regarding negotiations surrounding formation of and terms for liquidating trust.	0.7	1,285.00	899.50
26	3/1/24	Morton, Michael	Review and comment on proposed terms and liquidating trust construct.	1.2	1,205.00	1,446.00
26	3/1/24	Gaston, Bryan	Correspond with M. Morton (ACG), L. Smith, G. Wilkes (OMM) regarding negotiations surrounding formation of and terms for liquidating trust.	0.4	1,285.00	514.00
26	3/1/24	Gaston, Bryan	Prepare for call with M. Morton (ACG), L. Smith, G. Wilkes (OMM) to discuss negotiations surrounding formation of and terms for liquidating trust.	0.2	1,285.00	257.00
26	3/4/24	Morton, Michael	Participate on call with A. Weber (COC), B. Gaston (ACG), G. Wilkes, L. Smith (OMM) to discuss liquidation trust construct with secured lender.	0.4	1,205.00	482.00
26	3/4/24	Gaston, Bryan	Participate on call with A. Weber (COC), M. Morton (ACG), G. Wilkes, L. Smith (OMM) to discuss liquidation trust construct with secured lender.	0.4	1,285.00	514.00
26	3/4/24	Morton, Michael	Participate on call with A. Weber (COC), B. Gaston (ACG), J. Esposito, J. Vizzini (BRG) and S. Esposito (RB) to discuss and negotiate terms of liquidation trust.	0.4	1,205.00	482.00
26	3/4/24	Gaston, Bryan	Participate on call with A. Weber (COC), M. Morton (ACG), J. Esposito, J. Vizzini (BRG) and S. Esposito (RB) to discuss and negotiate terms of liquidation trust.	0.4	1,285.00	514.00
26	3/4/24	Morton, Michael	Prepare discussion materials regarding proposed construct for Committee and secured lenders' advisors.	2.2	1,205.00	2,651.00
26	3/4/24	Gaston, Bryan	Correspond with A. Weber (COC), M. Morton (ACG) and G. Wilkes (OMM) regarding formation of a potential liquidating trust for the benefit of unsecured creditors.	0.2	1,285.00	257.00
26	3/4/24	Gaston, Bryan	Correspond with UCC members, M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding formation of a potential liquidating trust for the benefit of unsecured creditors.	0.2	1,285.00	257.00
26	3/4/24	Gaston, Bryan	Continued correspondence with A. Weber (COC), M. Morton (ACG) and G. Wilkes (OMM) regarding formation of a potential liquidating trust for the benefit of unsecured creditors.	0.1	1,285.00	128.50
26	3/5/24	Gaston, Bryan	Correspond with M. Morton (ACG), G. Wilkes, L. Smith (OMM) regarding liquidation trust proposal from secured lender.	0.2	1,285.00	257.00
26	3/6/24	Morton, Michael	Participate on call with G. Wilkes, L. Smith, E. Jones (OMM) and B. Gaston (ACG) to discuss claim analyses in support of liquidation trust considerations.	0.4	1,205.00	482.00
26	3/6/24	Gaston, Bryan	Participate on call with G. Wilkes, L. Smith, E. Jones (OMM) and M. Morton (ACG) to discuss claim analyses in support of liquidation trust considerations.	0.4	1,285.00	514.00
26	3/6/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss liquidating trust discussions.	0.3	1,205.00	361.50
26	3/6/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss liquidating trust discussions.	0.3	1,285.00	385.50
26	3/6/24	Morton, Michael	Prepare updates to discussions materials regarding proposed construct.	1.7	1,205.00	2,048.50
26	3/7/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss follow up from discussions with lender financial advisors in support of liquidating trust discussions.	0.2	1,205.00	241.00
26	3/7/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss follow up from discussions with lender financial advisors in support of liquidating trust discussions.	0.2	1,285.00	257.00
26	3/7/24	Gaston, Bryan	Continued and complete correspondence with G. Wilkes, E. Jones, L. Smith (OMM) and M. Morton (ACG) regarding preparation and submission of Ankura's first monthly fee statement.	0.1	1,285.00	128.50
26	3/8/24	Gaston, Bryan	Correspond with G. Wilkes, N. Hendrix, L. Smith, E. Jones (OMM), A. Weber (COC) and M. Moton (ACG) regarding liquidation discussions with Debtors' secured lender.	0.3	1,285.00	385.50
26	3/11/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM), M. Morton (ACG) and UCC members regarding call to discuss approval of proposed liquidation trust.	0.1	1,285.00	128.50
26	3/13/24	Gaston, Bryan	Read, review and analyze draft stipulation in support of litigation trust.	1.1	1,285.00	1,413.50



**MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)**  
**COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED**  
**TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER**  
**FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024**

Code	Date	Professional	Activity	Hours	Rate	Fees
26	3/13/24	Gaston, Bryan	Correspond with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft stipulation in support of proposed litigation trust.	0.1	1,285.00	128.50
26	3/14/24	Gaston, Bryan	Continued correspondence with E. Jones, L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft stipulation in support of proposed litigation trust.	0.2	1,285.00	257.00
26	3/28/24	Morton, Michael	Participate on call with G. Wilkes, L. Smith, E. Jones (OMM), B. Gaston (ACG) and UCC members to discuss approval of cash collateral and liquidating trust.	0.1	1,205.00	120.50
26	3/28/24	Gaston, Bryan	Participate on call with G. Wilkes, L. Smith, E. Jones (OMM), M. Morton (ACG) and UCC members to discuss approval of cash collateral and liquidating trust.	0.1	1,285.00	128.50
26	4/2/24	Gaston, Bryan	Read, review and prepare comments to draft Joint Chapter 11 Plan of Liquidation.	1.2	1,285.00	1,542.00
26	4/5/24	Morton, Michael	Review and comment on draft Plan.	2.3	1,205.00	2,771.50
26	4/8/24	Morton, Michael	Correspondence and communication with L. Smith (OMM) regarding proposed settlement procedures.	0.3	1,205.00	361.50
26	4/11/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding draft POR and Disclosure Statement and proposed comments to same.	0.4	1,285.00	514.00
26	4/12/24	Gaston, Bryan	Correspond with M. Morton (ACG), H. Light (Riveron) regarding wind down plan.	0.1	1,285.00	128.50
26	4/12/24	Morton, Michael	Prepare draft of wind-down tasks and process considerations.	1.7	1,205.00	2,048.50
26	4/14/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) and L. Smith (OMM) regarding plan and disclosure statement.	0.3	1,205.00	361.50
26	4/14/24	Morton, Michael	Review D&O policies and corporate structure to support Plan discussions.	1.1	1,205.00	1,325.50
26	4/15/24	Morton, Michael	Participate on call with B. Gaston (ACG), J. Vizzini, J. Esposito (BRG) to discuss liquidating plan and claims analysis.	0.3	1,205.00	361.50
26	4/15/24	Gaston, Bryan	Participate on call with M. Morton (ACG), J. Vizzini, J. Esposito (BRG) to discuss liquidating plan and claims analysis.	0.3	1,285.00	385.50
26	4/17/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding liquidating trust formation administration.	0.1	1,285.00	128.50
26	4/17/24	Gaston, Bryan	Participate on call with liquidating trustee candidate to discuss case background.	0.2	1,285.00	257.00
26	4/18/24	Morton, Michael	Update tracking materials regarding wind-down considerations, personnel, and WHOA progress.	0.5	1,205.00	602.50
26	4/19/24	Morton, Michael	Participate on weekly call with B. Gaston (ACG), G. Wilkes, L. Smith, (OMM) and UCC members to discuss case updates.	0.3	1,205.00	361.50
26	4/19/24	Gaston, Bryan	Participate on weekly call with M. Morton (ACG), G. Wilkes, L. Smith, (OMM) and UCC members to discuss case updates.	0.3	1,285.00	385.50
26	4/23/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding revised draft of Chapter 11 plan of liquidation.	0.4	1,285.00	514.00
26	4/23/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes, E. Jones (OMM), M. Morton (ACG) regarding revised draft of proposed litigation trust agreement.	0.3	1,285.00	385.50
26	4/23/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) and L. Smith (OMM) regarding liquidating trust agreement.	0.3	1,205.00	361.50
26	4/23/24	Morton, Michael	Review and comment on liquidating trust agreement.	1.1	1,205.00	1,325.50
26	4/23/24	Morton, Michael	Review and comment on updates to Plan.	1.7	1,205.00	2,048.50
26	5/1/24	Morton, Michael	Investigate SME claim classifications and impact on Plan.	0.4	1,205.00	482.00
26	5/9/24	Morton, Michael	Review and comment on Committee's letter in support the Plan.	0.6	1,205.00	723.00
26	5/9/24	Gaston, Bryan	Continued correspondence with L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft UCC letter in support of liquidating plan.	0.1	1,285.00	128.50
26	5/9/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM) and M. Morton (ACG) regarding draft UCC letter in support of liquidating plan.	0.1	1,285.00	128.50
26	5/10/24	Gaston, Bryan	Begin analysis of Debtors' proposed liquidation analysis.	1.1	1,285.00	1,413.50
26	5/13/24	Morton, Michael	Participate on call with B. Gaston (ACG) to discuss Debtors' proposed liquidation analysis.	0.2	1,205.00	241.00
26	5/13/24	Gaston, Bryan	Participate on call with M. Morton (ACG) to discuss Debtors' proposed liquidation analysis.	0.2	1,285.00	257.00
26	5/13/24	Morton, Michael	Review and comment on Debtors' liquidation analysis.	1.8	1,205.00	2,169.00
26	5/13/24	Morton, Michael	Review and comment on Debtors' proposed wind-down transition team.	1.3	1,205.00	1,566.50
26	5/13/24	Morton, Michael	Correspondence and communication with G. Wilkes (OMM) regarding liquidation analysis.	0.2	1,205.00	241.00
26	5/13/24	Gaston, Bryan	Correspond with Riveron and M. Morton (ACG) regarding proposed staff to support wind down and liquidation trust.	0.1	1,285.00	128.50
26	5/14/24	Morton, Michael	Prepare summary list of potential executory contracts required to support wind-down process.	0.9	1,205.00	1,084.50
26	5/14/24	Gaston, Bryan	Review and analysis of revised liquidation analysis.	0.3	1,285.00	385.50
26	5/14/24	Gaston, Bryan	Continued correspondence with H. Light, M. Schofield, F. Contrell, E. Corander (Riveron), P. Keenan (BM) and M. Morton (ACG) regarding revised liquidation analysis.	0.1	1,285.00	128.50

## MERCON COFFEE CORPORATION, et al., - CASE NO. 23-11945 (MEW)

## COMPLETE ACCOUNTING OF PROFESSIONAL FEES FOR ADDITIONAL PERSONNEL INCLUDING ITEMIZED

## TIME RECORDS BY CATEGORY IN CHRONOLOGICAL ORDER

## FOR THE PERIOD DECEMBER 29, 2023 TO JULY 31, 2024

Code	Date	Professional	Activity	Hours	Rate	Fees
26	5/14/24	Gaston, Bryan	Correspond with G. Wilkes, L. Smith (OMM) and M. Morton (ACG) regarding revised liquidation analysis.	0.1	1,285.00	128.50
26	5/14/24	Gaston, Bryan	Correspond with H. Light, M. Schofield, F. Contrell, E. Corander (Riveron), P. Keenan (BM) and M. Morton (ACG) regarding revised liquidation analysis.	0.1	1,285.00	128.50
26	5/14/24	Gaston, Bryan	Further review and analysis of revised liquidation analysis.	0.1	1,285.00	128.50
26	5/15/24	Morton, Michael	Correspondence and communication with J. Esposito (BRG) regarding liquidation analysis.	0.2	1,205.00	241.00
26	5/16/24	Gaston, Bryan	Telephonically participate in hearing to rule on Debtors' proposed disclosure statement.	0.5	1,285.00	642.50
26	5/17/24	Morton, Michael	Participate on call with J. Esposito (BRG), B. Gaston (ACG), H. Light (Riveron) to discuss staffing and related resource transition in support of trust.	0.9	1,205.00	1,084.50
26	5/17/24	Gaston, Bryan	Participate on call with J. Esposito (BRG), M. Morton (ACG), H. Light (Riveron) to discuss staffing and related resource transition in support of trust.	0.9	1,285.00	1,156.50
26	5/21/24	Gaston, Bryan	Review and analysis of draft liquidating trust agreement.	0.3	1,285.00	385.50
26	5/21/24	Gaston, Bryan	Correspond with G. Wilkes, L. Smith (OMM) and M. Morton (ACG) regarding draft liquidating trust agreement.	0.1	1,285.00	128.50
26	6/4/24	Morton, Michael	Correspond with L. Smith, G. Wilkes (OMM), B. Gaston (ACG) and Debtors' counsel regarding draft of trust agreement.	0.3	1,205.00	361.50
26	6/4/24	Gaston, Bryan	Correspond with L. Smith, G. Wilkes (OMM), M. Morton (ACG) and Debtors' counsel regarding draft of trust agreement.	0.3	1,285.00	385.50
26	6/4/24	Gaston, Bryan	Participate on call with F. Cottrell (Riveron) to discuss Debtors' D&O insurance.	0.2	1,285.00	257.00
26	6/4/24	Morton, Michael	Continued correspondence with H. Light, M. Schofield, F. Cottrell (Riveron), B. Gaston (ACG) regarding Debtors' D&O insurance.	0.1	1,205.00	120.50
26	6/4/24	Gaston, Bryan	Continued correspondence with H. Light, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG) regarding Debtors' D&O insurance.	0.1	1,285.00	128.50
26	6/4/24	Morton, Michael	Correspond with H. Light, M. Schofield, F. Cottrell (Riveron), B. Gaston (ACG) regarding Debtors' D&O insurance.	0.1	1,205.00	120.50
26	6/4/24	Gaston, Bryan	Correspond with H. Light, M. Schofield, F. Cottrell (Riveron), M. Morton (ACG) regarding Debtors' D&O insurance.	0.1	1,285.00	128.50
26	6/12/24	Morton, Michael	Correspond with F. Cottrell, M. Schofield, H. Light (Riveron) and B. Gaston (ACG) regarding D&O insurance.	0.1	1,205.00	120.50
26	6/12/24	Gaston, Bryan	Correspond with F. Cottrell, M. Schofield, H. Light (Riveron) and M. Morton (ACG) regarding D&O insurance.	0.1	1,285.00	128.50
26	7/11/24	Morton, Michael	Prepare materials to support liquidating trustee claims review.	0.4	1,205.00	482.00
26	7/12/24	Morton, Michael	Correspondence and communication with liquidating trustee regarding outstanding claims.	0.2	1,205.00	241.00
<b>26 Subtotal</b>				<b>43.4</b>		<b>53,441.00</b>
<b>Grand Total</b>				<b>433.7</b>		<b>\$ 447,163.00</b>